

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

**NOTICE**

NOTICE is hereby given that the 26<sup>th</sup> Annual General Meeting of the members of M/S ALDE MEDI IMPEX LIMITED will be held at the Registered Office UNIT NO. 1076, 10TH FLOOR AGGARWAL MILLANIUM TOWER-II, NETAJI SUBHASH PLACE, WAZIRPUR, NEW DELHI-110034 on 30<sup>th</sup> September 2023 at 11:00 A.M. to transact in the following business:

1. To consider and adopt the audited Balance Sheet as at 31<sup>st</sup> March, 2023 and the statement of Profit and Loss Account for the year ended on that date and the reports of the Board of Directors and Auditors thereon
- 2 To appoint Auditors and to fix their remuneration from conclusion of the meeting until the conclusion of the next Annual General Meeting, M/S RASTOGI & DONALD, Chartered Accountants, New Delhi, the retiring auditor's of the Company, are eligible for re-appointment and offer themselves to be re-appointed.
3. To appoint a Director in place of Mr. Manas Rastogi (DIN: 06958305), who retires by rotation and, being eligible, offers himself for reappointment.

By order of the Board of Directors

  
**MANAS RASTOGI**  
Director  
DIN-06958305

  
**RAJESH RASTOGI**  
Director  
DIN-00340635

Place : New Delhi

Date: 1/9/2023



**NOTE :** A member is entitled to attend and vote at this Annual General Meeting and is entitled to appoint a proxy to attend and vote instead of himself. A proxy need not be a member of the Company.

**ALDE MEDI IMPEX LIMITED**  
**UNIT NO. 1076, 10<sup>TH</sup> 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 26<sup>th</sup> Annual Report and the Company's audited accounts for the financial year ended 31st March, 2023.

**Financial Results**

The Company's financial performance, for the year ended March 31, 2023 is summarized below:

| Particulars            | (Amount in Rs.) (Figures in 000's) |               |
|------------------------|------------------------------------|---------------|
|                        | 2022-2023                          | 2021-2022     |
| Revenue from operation | 4,99,886.95/-                      | 3,71,052.54/- |
| Profit before tax      | 31,829.51/-                        | 14,287.78/-   |
| Less: Current Tax      | 10,076.29/-                        | 5,040.86/-    |
| Less: Deferred Tax     | 1,032.44/-                         | 1,107.31/-    |
| Profit for the year    | 22,785.66/-                        | 10,354.23/-   |

**Review of working results**

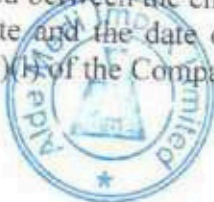
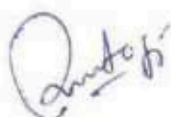
During the year, the company had revenue of Rs 4,99,886.95 (in 000's) during the current year (Rs 3,71,052.54 during Previous Year (in 000's)) and a Net Profit before tax of Rs. 31,829.51 (in 000's) (Previous Year Profit before Tax of 14,287.78 (in 000's)). Your directors are hopeful that the company's 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)(b) 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.

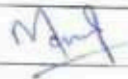
### **Transfer to Surplus**

The Company proposes to transfer Profit of Rs. 22,785.66/- (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, 2023:

| 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 1*.

### **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, 2023, 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, 2023 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, 2023 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 no foreign exchange earnings and outgo 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.



A handwritten signature in blue ink, appearing to be 'M. Singh', written over the circular stamp.

### 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

**MEHUL RASTOGI**  
Director  
DIN: 06958331

Place: New Delhi

Date: 1/9/23

**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 31<sup>st</sup> March 2023

[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                      |
| <b>Total</b>             | <b>41,67,600</b>                                | <b>100.00%</b>    | <b>41,67,600</b>                          | <b>100.00%</b>    | <b>NIL</b>               |

*ii. Shareholding of Promoters*

*Same as above*

*iii. Change in Promoters' Shareholding*

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

| Name of Director     | No. of Shares CY | No. of Shares PY | Increase/(Decrease) |
|----------------------|------------------|------------------|---------------------|
| Mehul Rastogi        | 579000           | 712500           | 133500              |
| Manas Rastogi        | 756500           | 753000           | 3500                |
| Rajesh Kumar Rastogi | 791600           | 788500           | 3100                |

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

- A. Nisha Rastogi 1100800 shares @ 10 each
- B. Hina Rastogi 361500 shares @ 10 each
- C. Namita Rastogi 380500 shares @ 10 each
- D. Sameer Rastogi 25350 shares @ 10 each
- E. Neeraj Rastogi 28850 shares @ 10 each
- F. Vivek Aggarwal 10000 shares @ 10 each

*v. Shareholding of Directors and Key Managerial Personnel:*

- A. Mehul Rastogi 712500 shares @ 10 each



*(Signature)*

B. Rajesh Kumar Rastogi 791600 shares @ 10 each

C. Manas Rastogi 756350 shares @ 10 each

#### V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment

|                                                           | Secured Loans<br>excluding<br>deposits | Unsecured<br>Loans | Depo<br>sits | Total<br>Indebtedness |
|-----------------------------------------------------------|----------------------------------------|--------------------|--------------|-----------------------|
| Indebtedness at the<br>beginning of the financial<br>year |                                        |                    |              |                       |
| i) Principal Amount                                       | 1,39,41,500.13                         | 0                  | 0            | 1,39,41,500.13        |
| ii) Interest due but not paid                             | 0                                      | 0                  | 0            | 0                     |
| iii) Interest accrued but not<br>due                      | 0                                      | 0                  | 0            | 0                     |
| <b>Total (i+ii+iii)</b>                                   | 1,39,41,500.13                         | 0                  | 0            | 1,39,41,500.13        |
| Change in Indebtedness<br>during the financial year       |                                        |                    |              |                       |
| • Addition                                                | 2,15,66,914.87                         | 0                  | 0            | 2,15,66,914.87        |
| • Reduction                                               | (1,62,94,674.00)                       | 0                  | 0            | (1,62,94,674.00)      |
| Net Change                                                | 52,72,240.87                           | 0                  | 0            | 52,72,240.87          |
| Indebtedness at the end of<br>the financial year          |                                        |                    |              |                       |
| i) Principal Amount                                       | 1,92,13,741.00                         | 0                  | 0            | 1,92,13,741.00        |
| ii) Interest due but not paid                             | 0                                      | 0                  | 0            | 0                     |
| iii) Interest accrued but not<br>due                      | 0                                      | 0                  | 0            | 0                     |
| <b>Total (i+ii+iii)</b>                                   | 1,92,13,741.00                         | 0                  | 0            | 1,92,13,741.00        |

#### VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

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

| Sl.<br>no. | Particulars of Remuneration                                                                               | Name of MD/WTM/ Manager |                  |                  | Total Amount |
|------------|-----------------------------------------------------------------------------------------------------------|-------------------------|------------------|------------------|--------------|
|            |                                                                                                           | Rajesh<br>Rastogi       | Manas<br>Rastogi | Mehul<br>Rastogi |              |
| 1.         | Gross salary<br>(a) Salary as per provisions<br>contained in section 17(1) of<br>the Income-tax Act, 1961 | 7,20,000                | 21,00,000        | 21,00,000        | 49,20,000    |



*Mehul Rastogi*

|    |                                                                                                                                    |   |  |  |           |
|----|------------------------------------------------------------------------------------------------------------------------------------|---|--|--|-----------|
|    | (b) Value of perquisites u/s 17(2) Income-tax Act, 1961<br>(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961 |   |  |  |           |
| 2. | Stock Option                                                                                                                       | 0 |  |  |           |
|    | Total (A)                                                                                                                          | 0 |  |  | 49,20,000 |
|    | 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 u/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



*[Handwritten 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](mailto: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, 2023, 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, 2023, 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, 2023, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2023, 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



- c. Based on such audit procedures that the auditor has considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the management representations under sub-clause (a) and (b) contain any material mis-statement.
- v. No dividend declared or paid during the year by the company as in accordance with section 123 of the Companies Act, 2013.
- vi. Reporting on accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility is not applicable as proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable for the company w.e.f. April 1, 2023.
2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.

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

*P. K. Rastogi*



(Partner)

Membership No. 084917

UDIN: 23084917B4QLPN2303

Place: New Delhi

Date: 01/09/2023

## **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 2023**, 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 authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the Financial 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 2023, 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  
(FRN: 506109C)

*f. v. Rastogi*



(Partner)

Membership No. 084917

UDIN:

23084917B6GLPN2303

Place: New Delhi

Date:

01/09/2023

## **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, 2023]

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)(e) 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 I 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, 2023 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)

*P. Rastogi*



(Partner)  
Membership No. 084917  
UDIN: 23084917B6QLPN2303  
Place: New Delhi  
Date: 01/09/2023

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

**BALANCE SHEET AS AT MARCH 31, 2023**

| (Figures in 000's)                                   |         |                         |                         |
|------------------------------------------------------|---------|-------------------------|-------------------------|
| Particulars                                          | Note No | As at<br>March 31, 2023 | As at<br>March 31, 2022 |
| <b>I. EQUITY AND LIABILITIES</b>                     |         |                         |                         |
| <b>(1) Shareholder's Funds</b>                       |         |                         |                         |
| (a) Share Capital                                    | 2       | 41,676.00               | 41,676.00               |
| (b) Reserves and Surplus                             | 3       | 52,697.86               | 29,912.20               |
| (c) Money received against share warrants            |         | -                       | -                       |
| <b>(2) Share application money pending allotment</b> |         | -                       | -                       |
| <b>(3) Non-Current Liabilities</b>                   |         |                         |                         |
| (a) Long-term borrowings                             |         | -                       | -                       |
| (b) Deferred tax liabilities (Net)                   |         | -                       | -                       |
| (c) Other Long term liabilities                      |         | -                       | -                       |
| (d) Long term provisions                             |         | -                       | -                       |
| <b>(4) Current Liabilities</b>                       |         |                         |                         |
| (a) Short-term borrowings                            | 4       | 19,213.74               | 13,941.50               |
| (b) Trade payables                                   | 5       | 63,332.02               | 64,937.04               |
| (c) Other current liabilities                        | 6       | 1,87,559.73             | 1,35,442.90             |
| (d) Short-term provisions                            | 7       | 13,530.85               | 13,101.78               |
| <b>Total</b>                                         |         | <b>3,78,010.20</b>      | <b>2,99,011.42</b>      |
| <b>II. Assets</b>                                    |         |                         |                         |
| <b>(1) Non-current assets</b>                        |         |                         |                         |
| (a) Fixed assets                                     |         |                         |                         |
| (i) Tangible assets                                  | 8       | 27,095.62               | 26,842.75               |
| (ii) Intangible assets                               |         | 5,961.64                | 7,707.96                |
| (iii) Capital work-in-progress                       |         | -                       | -                       |
| (iv) Intangible assets under development             |         | -                       | -                       |
| (b) Non-current investments                          |         | 9,175.32                | -                       |
| (c) Deferred tax assets (net)                        | 9       | 3,906.12                | 2,873.68                |
| (d) Long term loans and advances                     |         | -                       | -                       |
| (e) Other non-current assets                         |         | -                       | -                       |
| <b>(2) Current assets</b>                            |         |                         |                         |
| (a) Current investments                              |         | -                       | -                       |
| (b) Inventories                                      | 17      | 1,01,748.50             | 76,343.33               |
| (c) Trade receivables                                | 10      | 1,58,992.69             | 1,20,231.33             |
| (d) Cash and cash equivalents                        | 11      | 1,924.35                | 7,724.36                |
| (e) Short-term loans and advances                    | 12      | 20,107.57               | 18,844.48               |
| (f) Other current assets                             | 13      | 49,098.39               | 38,443.54               |
| <b>Total</b>                                         |         | <b>3,78,010.20</b>      | <b>2,99,011.42</b>      |
| <b>Significant Accounting Policies</b>               | 1       |                         |                         |

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

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

For Alde Medi Impex Limited

CA P.K. Rastogi  
(Partner)

M.No.: 084917

UDIN: 23084917BNGLPN2303

Date: 01/09/2023  
Place: New Delhi



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, WAZIPUR NEW DELHI-110034

**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2023**

| (Figures in 000's)                                                            |            |                    |                    |
|-------------------------------------------------------------------------------|------------|--------------------|--------------------|
| Particulars                                                                   | Note       | 2022-2023          | 2021-2022          |
| I. Revenue from operations                                                    | 14         | 4,99,885.95        | 3,71,052.54        |
| II. Other Income                                                              | 15         | 6,126.01           | 562.23             |
| <b>III. Total Income (I + II)</b>                                             |            | <b>5,06,012.96</b> | <b>3,71,614.77</b> |
| <u>IV. Expenses:</u>                                                          |            |                    |                    |
| Cost of Material Consumed                                                     | 16         | 2,34,679.51        | 1,82,892.55        |
| Purchases of Stock in Trade                                                   | 17         | (25,405.17)        | (28,394.88)        |
| Changes in inventories of finished goods, work-in-progress and Stock-in-Trade | 18         | 1,46,760.00        | 1,10,060.01        |
| Employee Remuneration & benefit                                               | 19         | 5,391.47           | 3,810.35           |
| Financial costs                                                               | 8          | 12,241.05          | 10,657.55          |
| Depreciation and amortization expense                                         | 20         | 1,00,516.58        | 78,301.39          |
| Other expenses                                                                |            |                    |                    |
| <b>Total Expenses</b>                                                         |            | <b>4,74,183.45</b> | <b>3,57,326.99</b> |
| V. Profit before exceptional and extraordinary items and tax                  | (III - IV) | 31,829.51          | 14,287.78          |
| VI. Exceptional Items                                                         |            | -                  | -                  |
| VII. Profit before extraordinary items and tax (V - VI)                       |            | 31,829.51          | 14,287.78          |
| VIII. Extraordinary Items                                                     |            | -                  | -                  |
| <b>IX. Profit before tax (VII - VIII)</b>                                     |            | <b>31,829.51</b>   | <b>14,287.78</b>   |
| X. Tax expense:                                                               |            |                    |                    |
| (1) Current tax                                                               |            | 10,076.29          | 5,040.86           |
| (2) Deferred tax                                                              |            | 1,032.44           | 1,107.31           |
| XI. Profit(Loss) from the period from continuing operations                   | (IX - X)   | 22,785.66          | 10,354.23          |
| XII. Profit/(Loss) from discontinuing operations                              |            | -                  | -                  |
| XIII. Tax expense of discounting operations                                   |            | -                  | -                  |
| XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)                 |            | -                  | -                  |
| <b>XV. Profit/(Loss) for the period (XI + XIV)</b>                            |            | <b>22,785.66</b>   | <b>10,354.23</b>   |
| XVI. Earning per equity share                                                 |            |                    |                    |
| (1) Basic                                                                     |            | 5.47               | 2.48               |
| (2) Diluted                                                                   |            | 5.47               | 2.48               |

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

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

CA P.K. Rastogi  
(Partner)

M.No.: 084917

UDIN: 23084917B019LPN2303

Date: 01/09/2023

Place: New Delhi



For Alde Medi Impex Limited

Manas Rastogi  
(DIRECTOR)  
DIN: 06958305



Rajesh Kumar Rastogi  
(DIRECTOR)  
DIN: 00340635

**ALDE MEDIIMPEX LIMITED**  
CIN: U24231DL1997PLC085614  
**UNIT NO. 1076, 10TH FLOOR AGGARWAL MILLANTUM TOWER-II**

**Cash Flow Statement for the Year ended 31.03.2023**

| Particulars                                                                  | (Figures in 000's) |                    |
|------------------------------------------------------------------------------|--------------------|--------------------|
|                                                                              | As on 31.03.2023   | As on 31.03.2022   |
| Profit before tax                                                            | 31,829.51          | 14,287.78          |
| <b>Non- Cash adjustment to reconcile profit before tax to net cash flows</b> |                    |                    |
| Depreciation and amortisation                                                | 12,241.05          | 10,657.55          |
| Provision for employees benefit                                              | -                  | -                  |
| Provision for Current tax                                                    | -                  | -                  |
| <b>Adjustment of items related to non Operating Activities:</b>              |                    |                    |
| Interest income on FDR                                                       | (16.50)            | -                  |
| Finance Cost paid                                                            | 5,391.47           | 3,810.35           |
| Tax of earlier year                                                          | -                  | -                  |
| Profit/Loss on Sale of Fixed assets                                          | -                  | -                  |
| <b>Cash flow from Operations before Working Capital Changes</b>              | <b>49,443.54</b>   | <b>28,755.68</b>   |
| (Increase)/Decrease in Other Current Assets                                  | (10,654.85)        | (49,882.72)        |
| (Increase)/Decrease in trade receivable                                      | (38,761.37)        | (29,835.94)        |
| (Increase)/Decrease in Inventory                                             | (25,405.17)        | (28,394.86)        |
| (Increase)/Decrease in short Term Loan & Advances                            | (1,263.09)         | (16,479.39)        |
| Increase/(Decrease) in Other Current Liabilities                             | 32,116.83          | 85,760.64          |
| Increase/(Decrease) in Trade Payables                                        | (1,605.02)         | 37,977.40          |
| Increase/(Decrease) in short term borrowings                                 | 5,272.24           | (105.18)           |
| Increase/(Decrease) in Provision of income tax                               | 429.07             | 5,254.00           |
| <b>Cash flow from Operations after Working Capital Changes</b>               | <b>29,574.17</b>   | <b>33,049.63</b>   |
| Provision of Income Tax                                                      | 10,076.29          | 5,040.86           |
| <b>Net cashflow from operating Activity (A)</b>                              | <b>19,497.88</b>   | <b>28,008.77</b>   |
| <b>Cash Flow from Investing Activities</b>                                   |                    |                    |
| Purchase of Fixed Assets                                                     | (24,343.90)        | (17,457.53)        |
| Payment to DLF Urban Pvt Ltd (for Flat)                                      | (8,384.23)         | -                  |
| Sale of Fixed Assets/long term investment                                    | 12,805.20          | -                  |
| Interest received on FDR                                                     | 16.50              | -                  |
| <b>Cash Flow from Financing Activities</b>                                   | <b>(19,906.42)</b> | <b>(17,457.53)</b> |
| Proceeds from Share Capital                                                  | -                  | -                  |
| Finance Cost paid                                                            | (5,391.47)         | (3,810.35)         |
| <b>Net increase/Decrease in cash or cash equivalent (A+B+C)</b>              | <b>(5,391.47)</b>  | <b>(3,810.35)</b>  |
| <b>Add: Opening Cash and Cash Equivalents</b>                                | <b>(5,800.01)</b>  | <b>6,740.89</b>    |
| Cash in Hand                                                                 | 875.07             | 606.68             |
| Balance with Bank                                                            | 6,849.28           | 376.79             |
| <b>Cash &amp; Cash equivalent at the end of year</b>                         | <b>1,924.35</b>    | <b>7,724.36</b>    |
| <b>Cash and Cash Equivalents at the end of Year</b>                          |                    |                    |
| Cash in Hand                                                                 | 1,071.42           | 875.07             |
| Balance with Bank                                                            | 852.93             | 6,849.28           |
|                                                                              | <b>1,924.35</b>    | <b>7,724.36</b>    |

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

CA P.K. Rastogi  
(Partner)

M.No.: 084917

Frm.: 506109C

UDIN: 23084917B669LPN2303

Place: New Delhi  
Date: 01/09/2023



For Alde Medi Impex Limited

Rajesh Kumar Rastogi - Manas Rastogi  
(DIRECTOR) (DIRECTOR)  
DIN: 00340635 DIN: 06958305

*(Signatures of Rajesh Kumar Rastogi and Manas Rastogi)*

**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 31 March 2023 |               | As at 31 March 2022 |               |
|-----------------------------------------------------|---------------------|---------------|---------------------|---------------|
|                                                     | Number              | Amount        | Number              | Amount        |
| <b>a. Authorised Share Capital:</b>                 |                     |               |                     |               |
| Equity Shares of Rs 10 each                         | 6,000               | 60,000        | 6,000               | 60,000        |
| Preference shares of Rs 10 each                     | -                   | -             | -                   | -             |
| <b>b. Issued, Subscribed &amp; Paid up Capital:</b> |                     |               |                     |               |
| Equity Shares of Rs 10 each fully paid              | 4,167.60            | 41,676        | 4,167.60            | 41,676        |
| <b>c. Par Value Per share</b>                       | -                   | 10            | -                   | 10            |
| <b>Total</b>                                        | <b>4,168</b>        | <b>41,676</b> | <b>4,168</b>        | <b>41,676</b> |

**d. 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 | 4,167.60        | 41,676.00        | -                 | -      |
| Shares issued during the year                   | -               | -                | -                 | -      |
| Shares bought back during the year              | -               | -                | -                 | -      |
| Shares outstanding at the end of the year       | <b>4,167.60</b> | <b>41,676.00</b> | -                 | -      |

**e. 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.

**f. Shares in respect of each class in 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

**g. 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 31 March 2023 |              | As at 31 March 2022 |              |
|------------------------|---------------------|--------------|---------------------|--------------|
|                        | No. of Shares held  | % of Holding | No. of Shares held  | % of Holding |
| <b>Equity Shares :</b> |                     |              |                     |              |
| Nisha Rastogi          | 1,100.80            | 26.41        | 1,091.80            | 26.20        |
| Rajesh kumar Rastogi   | 791.60              | 18.99        | 788.50              | 18.92        |
| Hina Rastogi           | 361.50              | 8.67         | 491.00              | 11.78        |
| Manas Rastogi          | 756.50              | 18.15        | 753.00              | 18.07        |
| Mehul Rastogi          | 712.50              | 17.10        | 579.00              | 13.89        |
| Namita Rastogi         | 360.50              | 9.13         | 378.00              | 9.07         |
| <b>Total</b>           | <b>4,103.40</b>     |              | <b>4,081.30</b>     |              |






**h. 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.

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

| Particulars                                                                    | Year (Aggregate No. of Shares) |         |         |         |         |
|--------------------------------------------------------------------------------|--------------------------------|---------|---------|---------|---------|
|                                                                                | 2021-22                        | 2020-21 | 2019-20 | 2018-19 | 2017-18 |
| <b>Equity Shares</b>                                                           |                                |         |         |         |         |
| Fully paid up pursuant to contract (s) without payment being received in cash. | -                              | -       | -       | -       | -       |
| Shares Bought Back                                                             | -                              | -       | -       | -       | -       |
| Fully paid up by way of bonus shares                                           | -                              | -       | -       | -       | -       |
| <b>Preference Shares</b>                                                       |                                |         |         |         |         |
| Fully paid up pursuant to contract (s) without payment being received in cash. | -                              | -       | -       | -       | -       |
| Shares Bought Back                                                             | -                              | -       | -       | -       | -       |
| Fully paid up by way of bonus shares                                           | -                              | -       | -       | -       | -       |

**j. Terms of any securities convertible into equity/preference shares issued along with the earliest date of conversion in**

No Convertible securities was issued during the year.

**k. Calls unpaid (showing aggregate value of calls unpaid by directors and officers)**

| Unpaid Calls | Rs |
|--------------|----|
| By Directors | -  |
| By Officers  | -  |

**l. Forfeited shares (amount originally paid up)**

No Amount was forfeited during the year.

**m. Details of Shares held by Promoters at the end of the year**

| S. No. | Equity Shares :<br>Promoter Name | As at 31 March 2023 |                   |                          | As at 31 March 2022 |                   |                          |
|--------|----------------------------------|---------------------|-------------------|--------------------------|---------------------|-------------------|--------------------------|
|        |                                  | No. of Shares held  | % of Total Shares | % Change during the year | No. of Shares held  | % of Total Shares | % Change during the year |
| 1      | Rajesh kumar Rastogi             | 791.60              | 18.99             | 0.07                     | 788.50              | 18.92             | -                        |
| 2      | Manas Rastogi                    | 756.30              | 18.15             | 0.08                     | 753.00              | 18.07             | -                        |
| 3      | Mehul Rastogi                    | 712.50              | 17.10             | 3.21                     | 579.00              | 13.89             | -                        |



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**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

Note No:3

**Reserves & Surplus**

| Particulars                                    | 31.03.2023       | 31.03.2022       |
|------------------------------------------------|------------------|------------------|
| <b>a. Capital Reserves</b>                     |                  |                  |
| Opening Balance                                | -                | -                |
| (+) Current Year Transfer                      | -                | -                |
| Written Back in Current Year                   | -                | -                |
| Closing Balance                                | -                | -                |
| <b>b. Capital Redemption Reserve</b>           |                  |                  |
| Opening Balance                                | -                | -                |
| (+) Current Year Transfer                      | -                | -                |
| Written Back in Current Year                   | -                | -                |
| Closing Balance                                | -                | -                |
| <b>c. Securities Premium Account</b>           |                  |                  |
| Opening Balance                                | -                | -                |
| (+) Securities premium credited on share issue | -                | -                |
| (-) Premium utilised for various reasons       | -                | -                |
| Premium on redemption of Debentures            | -                | -                |
| Issue of Bonus Shares                          | -                | -                |
| Closing Balance                                | -                | -                |
| <b>d. Debenture Redemption Reserve</b>         |                  |                  |
| Opening Balance                                | -                | -                |
| (+) Current Year Transfer                      | -                | -                |
| Written Back in Current Year                   | -                | -                |
| Closing Balance                                | -                | -                |
| <b>e. Revaluation Reserve</b>                  |                  |                  |
| Opening Balance                                | -                | -                |
| (+) Current Year Transfer                      | -                | -                |
| Written Back in Current Year                   | -                | -                |
| Closing Balance                                | -                | -                |
| <b>f. Share options outstanding account</b>    |                  |                  |
| Opening Balance                                | -                | -                |
| (+) Current Year Transfer                      | -                | -                |
| Written Back in Current Year                   | -                | -                |
| Closing Balance                                | -                | -                |
| <b>h. Surplus</b>                              |                  |                  |
| Opening Balance                                |                  |                  |
| (+) Profit for the current year                | 29,912.20        | 19,557.97        |
| (+) Transfer from Reserves                     | 22,785.66        | 10,354.23        |
| (-) Proposed Dividends                         | -                | -                |
| (-) Interim Dividends                          | -                | -                |
| (-) Transfer to Reserves                       | -                | -                |
|                                                | 52,697.86        | 29,912.20        |
| <b>Total</b>                                   | <b>52,697.86</b> | <b>29,912.20</b> |



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**Note No:4**

**Short Term Borrowings**

| Particulars                          | 31.03.2023       | 31.03.2022       |
|--------------------------------------|------------------|------------------|
| <u>Secured Loans</u>                 |                  |                  |
| From Banks                           |                  |                  |
| HDFC Car Loan                        | -                | 1,082.09         |
| Kotak Mahindra Bank Car Loan         | -                | 3,701.03         |
| MSME Loan                            | 5,919.21         | 8,008.04         |
| ICICI Car Loan Fortuner              | 1,404.85         | -                |
| ICICI Car Loan Hryder                | 1,488.40         | -                |
| ICICI Car Loan Thar                  | 1,339.35         | -                |
| Kotak Mahindra Bank Car Loan BMW NEW | 8,351.33         | -                |
| ICICI Car Loan MG Hector             | 710.60           | 1,150.35         |
| <b>Total</b>                         | <b>19,213.74</b> | <b>13,941.50</b> |

*Note 4.1: The above balances outstanding against respective Car Loans standing in the books*

**Note No: 5**

**Trade Payable**

| Particulars                                    | 31.03.2023       | 31.03.2022       |
|------------------------------------------------|------------------|------------------|
| Sundry Creditors<br>(As per Annexure-1)        | 53,630.34        | 47,519.92        |
| Advances form Customers<br>(As per Annexure-3) | 9,701.67         | 17,417.11        |
| <b>Total</b>                                   | <b>63,332.02</b> | <b>64,937.04</b> |

*Note 5.1: The above trade payables are standing in the books, as the company has done trading from the parties purposes.*

**Note No:6**

**Other Current Liabilities**

| Particulars                    | 31.03.2023         | 31.03.2022         |
|--------------------------------|--------------------|--------------------|
| <u>Expenses Payable :-</u>     |                    |                    |
| Auditors Remuneration Payable  | 135.00             | 150.00             |
| GST Payable                    | -                  | 3,210.33           |
| TDS Payable                    | 963.45             | 1,681.23           |
| TCS on sales payable           | 22.21              | 51.71              |
| Employee Salary Payable        | 9,855.47           | 14,323.72          |
| E.S.I.C Payable                | 47.22              | 70.38              |
| E.P.F Payable                  | 412.39             | 444.23             |
| Credit Card Expense Payable    | -                  | 987.84             |
| Electricity Provision          | -                  | -                  |
| Kanishk Pratap Singh           | 70,000.00          | 30,000.00          |
| Swati Medicare P Ltd -Security | 15,000.00          | 10,000.00          |
| Trinity Bevarages Pvt. Ltd.    | 66.00              | -                  |
| Goel Associates Security       | 6,000.00           | 5,000.00           |
| Akshay Jain                    | 20,000.00          | 20,000.00          |
| Advance for sale of Land       | -                  | 4,500.00           |
| <b>Bank OD</b>                 |                    |                    |
| HDFC Vendor Payment Card-0997  | 3,024.78           | -                  |
| HDFC Vendor Payment Card-2381  | 6,367.05           | -                  |
| ICICI BANK A/C NO.00002        | 55,666.16          | -                  |
| HDFC Bank A/c No. 9352         | -                  | 45,023.46          |
| <b>Total</b>                   | <b>1,87,559.73</b> | <b>1,35,442.90</b> |

**Note No: 7**

**Short Term Provisions**

| Particulars | 31.03.2023 | 31.03.2022 |
|-------------|------------|------------|
|-------------|------------|------------|

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|                                |                  |                  |
|--------------------------------|------------------|------------------|
| Provision for Tax(19-20)       | -                | 2,786.31         |
| Provision for Tax(20-21)       | -                | 3,335.27         |
| Provision for Tax(21-22)       | -                | 5,040.86         |
| Provision for Tax(22-23)       | 10,076.29        | -                |
| Provision for Gratuity         | 3,003.48         | 1,649.79         |
| Provision for Leave Encashment | 451.09           | 289.55           |
|                                | -                | -                |
| <b>Total</b>                   | <b>13,530.85</b> | <b>13,101.78</b> |

**Note No:10**

**Trade Receivable**

| Particulars                                                                        | 31.03.2023         | 31.03.2022         |
|------------------------------------------------------------------------------------|--------------------|--------------------|
| Outstanding for less than 6 months from the due date<br>(As per Annexure-2 Part A) | 1,41,045.03        | 89,414.87          |
| Outstanding for more than 6 months from the due date<br>(As per Annexure-2 Part B) | 17,947.66          | 30,816.45          |
| <b>Total</b>                                                                       | <b>1,58,992.69</b> | <b>1,20,231.33</b> |

*Note 11.1: The above trade receivables are standing in the books, as company has sold goods to its client amount is recoverable against it.*

**Note No:11**

**Cash & Cash Equivalents**

| Particulars                          | 31.03.2023      | 31.03.2022      |
|--------------------------------------|-----------------|-----------------|
| Cash in hand                         | 1,071.42        | 875.07          |
| Bank Of India Shares Capital Account | 83.38           | 83.38           |
| HDFC Bank - 3980                     | 31.94           | 7.14            |
| HDFC Bank - 1584                     | 54.86           | 6,517.55        |
| HDFC Bank - 54300                    | 38.38           | (58.79)         |
| HDFC BANK A/C NO.9352                | 136.90          | -               |
| ICICI Bank - 2994                    | 190.97          | -               |
| Fixed Deposit                        | 316.50          | 300.00          |
| <b>Total</b>                         | <b>1,924.35</b> | <b>7,724.36</b> |

*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                         | 31.03.2023 | 31.03.2022 |
|-------------------------------------|------------|------------|
| <b>Advance to Suppliers</b>         | -          | -          |
| Admac Lifesciences                  | 101.92     | -          |
| Gentech Healthcare Pvt. Ltd.        | 0.20       | -          |
| GMH                                 | 4.34       | -          |
| GMH Organics                        | 30.00      | -          |
| Hanuchem Laboratories               | 1.00       | -          |
| Higgs Healthcare                    | 262.00     | -          |
| Maxwell Pharma                      | 181.00     | -          |
| Medicamen Organics Limited          | 346.85     | -          |
| Nikvin Healthcare (India) Pvt. Ltd. | 7.75       | -          |
| Safe Parenterals Private Limited    | 2,093.41   | -          |
| Samson Laboratories Pvt Ltd         | 98.00      | -          |
| S.S. Medicos-Mbd                    | 8.01       | -          |
| A.B. Enterprises                    | 753.99     | -          |
| Aprodipharma SARL                   | 478.87     | -          |



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|                                                                |          |          |
|----------------------------------------------------------------|----------|----------|
| Blanca Lucrecia Fagiani Pedroza                                | 175.18   | -        |
| Celebrity Biopharma Ltd                                        | 51.41    | -        |
| DRN International Limited                                      | 148.27   | -        |
| Gayced D & E Costa Rica S.A                                    | 1,706.92 | -        |
| Montage Laboratories Pvt. Ltd                                  | 1,821.00 | -        |
| OOO Crpt Turon                                                 | 177.82   | -        |
| Vantage Nutrition LLP                                          | 327.45   | -        |
| ANC Pharma Inter Ivory Coast                                   | 975.85   | -        |
| East African (India) Overseas                                  | 55.97    | -        |
| GKS Mobile                                                     | 140.00   | -        |
| Glitzer Services (OPC) pvt ltd.                                | 81.20    | -        |
| CBO Erp Limited                                                | 76.33    | -        |
| Juriskps Law Offices                                           | 9.00     | -        |
| Kapoor Enterprises                                             | 111.68   | -        |
| Kilitch Drugs India Limited                                    | 2.70     | -        |
| Maison Stays Pvt. Ltd.                                         | 576.79   | -        |
| Multi Graphics Pvt Ltd.                                        | 52.00    | -        |
| News Nation Networks Pvt. Ltd                                  | 2.82     | -        |
| Plasti Surge Industries Pvt Ltd                                | 1.50     | -        |
| Pranay Sharma                                                  | 2,605.04 | -        |
| Ramchandra Gopal Krishan and Sons                              | 253.25   | -        |
| Royal Supro Welfare Society                                    | 107.67   | -        |
| R & T Regulatory                                               | 112.50   | -        |
| Sai Mobile Care                                                | 15.30    | -        |
| Sandeep Enterprises                                            | 108.63   | -        |
| Scorpion Express Pvt. Ltd.                                     | 0.07     | -        |
| Shree Radhey Trade Logistics (Exp.)                            | 27.04    | -        |
| Shyla Enterprises                                              | 144.30   | -        |
| Subhash Place Management Pvt Ltd.                              | 27.82    | -        |
| Traushi Regulatory                                             | 85.00    | -        |
| Utazzo Services Pvt. Ltd.                                      | 3,745.28 | -        |
| Yashdeep Rastogi (Exp. A/c)                                    | 239.65   | -        |
| Yellow Turtle Solutions Pvt Ltd                                | 11.80    | -        |
| Zee Media Corporation Ltd                                      | 1.70     | -        |
| ANGIA Rx LIFE SCIENCE PVT LTD                                  | -        | 8.68     |
| INTEGRATED LABORATORIES PVT LTD                                | -        | 137.00   |
| SAI TECH MEDICARE PVT LTD                                      | -        | 24.59    |
| SWISS GARNIER BIOTECH PVT LTD                                  | 40.00    | 93.74    |
| MAX CHEM PHARMACEUTICALS PVT LTD                               | -        | 101.54   |
| SSC Network India Pvt Ltd                                      | -        | 1.66     |
| Infotrench Technologies LLP                                    | -        | 40.45    |
| MAYA BIOTECH PVT. LTD.                                         | -        | 100.00   |
| LARK LABORATORIES (INDIA) LTD.                                 | -        | 200.00   |
| SAFEXPRESS PVT LTD                                             | -        | 44.38    |
| Vodafone Idea Ltd                                              | -        | 3.50     |
| AISHWARYA HEALTH CARE                                          | -        | 2,391.93 |
| PASCHIMANCHAL VIDYUT VITRAN NIGAM LIMITED                      | -        | 14.56    |
| UNITED INDIA INSURANCE COMPANY LIMITED                         | 61.90    | 6.50     |
| UNEECOPS BUSINESS SOLUTIONS PVT. LTD.                          | 170.53   | 44.93    |
| PANCHHI FOODS PRIVATE LIMITED                                  | -        | 16.51    |
| CHANDRA SALES                                                  | -        | 37.25    |
| SUBHASH PLACE MANAGEMENT PVT. LTD.                             | -        | 5.78     |
| VARTIKA CREATIONS                                              | -        | 26.00    |
| RELIANCE JIO INFOCOMM LIMITED                                  | -        | 2.67     |
| FEDEX EXPRESS TRANSPORTATION AND SUPPLY CHAIN SERVICES (INDIA) | -        | 67.75    |
| INFINITY RETAIL LIMITED                                        | 20.46    | 97.00    |
| LOVELY BAKE STUDIO                                             | -        | 10.00    |
| AIRTEL                                                         | -        | 7.82     |
| Akshay Jain                                                    | -        | 12.15    |
| New Suraj Goods Carrier                                        | -        | 19.80    |
| HOLIDAY INN HOTEL                                              | -        | 13.30    |
| NIXI LABORATORIES PVT. LTD                                     | -        | 46.55    |
| SNACKO DELIGHT FOODS PVT LTD.                                  | -        | 0.08     |
| TANISH TOUR & TRAVELS                                          | -        | 9.77     |
| SERVETEL COMMUNICATIONS PRIVATE LIMITED                        | -        | 8.93     |
| Modern Enterprises                                             | -        | 34.24    |

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|                                                   |        |          |
|---------------------------------------------------|--------|----------|
| S S MARKETING                                     | -      | 2.00     |
| Levana Hospitality                                | -      | 46.98    |
| Channel Freight                                   | -      | 0.00     |
| SCANDIA MOTORCARS PVT. LTD.                       | -      | 101.57   |
| JAIWAL ENTERPRISES                                | -      | 49.00    |
| Rohan Freight Carrier                             | -      | 151.83   |
| Marg Infosys                                      | -      | 5.07     |
| Shreeji Sagar Impex LLP                           | -      | 289.06   |
| SRI BALAJI COMPUTER                               | -      | 38.50    |
| Poel Creative LLP                                 | -      | 414.60   |
| G V Associates                                    | -      | 3.57     |
| Govind RG Cargo                                   | -      | 139.70   |
| Ajay Road Lines                                   | -      | 12.10    |
| NEW BASANT REWARI BHANDAR                         | -      | 14.75    |
| Uttarakhand Transport Company                     | -      | 167.40   |
| Eastern Healthcare                                | -      | 67.20    |
| Adhunik Taxation & Management Consultants Pvt Ltd | -      | 30.00    |
| SGV Acturial Consultants Pvt Ltd                  | -      | 32.50    |
| VGS Legal Services Pvt Ltd                        | -      | 3.00     |
| BHOOMIKA TRAVELLERS                               | -      | 12.04    |
| Electronic Palace                                 | -      | 61.50    |
| ATS Dreamzone Pvt. Ltd.                           | -      | 96.89    |
| Orion Architects                                  | -      | 775.00   |
| ATS MAINTENANCE SERVICES PVT. LTD.                | 68.99  | 106.99   |
| NYX PHARMACEUTICALS                               | -      | 10.43    |
| Kwality Pharmaceuticals Ltd                       | 616.21 | 538.21   |
| CG CONDOMINIUM OWNERS ASSOCIATION                 | -      | 58.99    |
| D P ABHUSHAN LTD                                  | -      | 14.90    |
| NIDHI ENTERPRISES                                 | 1.32   | 0.51     |
| Alfatech Mobiles                                  | -      | 25.00    |
| Dinesh Surgical Company                           | -      | 31.15    |
| G R ENTERPRISES                                   | -      | 43.94    |
| HINDUSTAN POLYFAB                                 | -      | 4.17     |
| NEGI LOGISTICS SOLUTIONS                          | -      | 33.50    |
| Lemon Tree Hotels                                 | -      | 26.90    |
| DLF URBAN PRIVATE LIMITED                         | -      | 1,500.00 |
| MODGA NETWORK SYNDICATE                           | -      | 3.84     |
| VAISHNAVI MOBILE CENTER                           | -      | 13.99    |
| FIVE POINTS PRINT MEDIA                           | -      | 0.03     |
| Blue Dart                                         | -      | 3.96     |
| Seva Bharti                                       | -      | 21.00    |
| BRIJRAMA HOSPITALITY PVT LTD                      | -      | 50.00    |
| AVERY TECH                                        | -      | 14.25    |
| I RENOVATE HOME SERVICES                          | -      | 9.80     |
| GULABS                                            | -      | 0.00     |
| SANIT INTERNATIONAL                               | 47.80  | 26.80    |
| PEDICON 2021                                      | -      | 28.00    |
| SHRI P SHANLAL BABULAL                            | -      | 2.50     |
| BHIKARAM CHAND MAL BHUJIAWALA PVT LTD             | -      | 2.50     |
| TULARAM MISHTHAN BHANDAR Pvt. Ltd                 | -      | 21.46    |
| GOLDENAGE TRADING PVT. LTD.                       | -      | 0.02     |
| INFINITY BUSINESS SOLUTIONS                       | -      | 1.33     |
| Satish Kumar Agarwal                              | -      | 90.00    |
| EUROPA FORBES                                     | -      | 4.70     |
| DR. SURENDRA PAL SINGH CHOHAN                     | -      | 135.00   |
| Concept Pharma Projects                           | -      | 200.00   |
| Airways Travels                                   | -      | 31.40    |
| THE TASTE OF MALWA                                | -      | 0.24     |
| Anand Rastogi                                     | 377.54 | 962.13   |
| Manoj Rastogi                                     | 356.56 | 1,707.20 |
| SALONI TOMAR                                      | -      | 3,311.06 |
| Anand Gupta                                       | -      | 180.00   |
| K R RAJNEY EXCHANGE                               | -      | 381.37   |
| IDEA Cellular Ltd                                 | -      | 3.20     |
| GURDEWAN KUMAR                                    | -      | 28.00    |
| J.R. Agencies                                     | -      | 4.08     |

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|                                          |                  |                  |
|------------------------------------------|------------------|------------------|
| Prakash Namkeen Udyog                    | -                | 93.53            |
| Fsaia International Pvt Ltd              | -                | 1.81             |
| Manohar Lal Daulat Ram Garg              | -                | 64.51            |
| Punjabi Ghositaram Halwai Pvt Ltd        | -                | 5.06             |
| Ravi and Sons                            | -                | 4.54             |
| Adarsh Host                              | -                | 114.09           |
| Align Info Solutions Pvt Ltd             | -                | 24.78            |
| Blanc Turtles Media Lip                  | -                | 4.44             |
| Brijwasi Keshav Milk Products            | -                | 5.00             |
| FACEBOOK INDIA ONLINE SERVICES PVT. LTD. | -                | 19.34            |
| JAI ENGINEERING AND ELECTRONICS          | -                | 724.14           |
| KANISHK PRATAP SINGH EXP                 | -                | 674.29           |
| RAHUL SINGH EXP                          | -                | 337.15           |
| SURYA VIJAY SAW MILLS                    | -                | 58.67            |
| VINOD HARDWARE & FURNITURE               | -                | 1.76             |
| BIGFOOT RETAIL SOLUTIONS PVT LTD         | -                | 184.17           |
| Clientpro Services                       | -                | 11.05            |
| Rajdhani Telecom                         | -                | 26.80            |
| Enivox Services Pvt Ltd                  | -                | 5.90             |
| ARCHIT AGARWAL                           | -                | 5.06             |
| ARCHIT AGARWAL SOAPKART                  | -                | 5.06             |
| CHAUDHARY COMMUNICATION                  | -                | 1.90             |
| GREEN MART SPICE TRADING COMPANY         | -                | 5.65             |
| Healthy Karma Foods Pvt Ltd              | -                | 0.93             |
| Miraya Communication Design              | -                | 172.80           |
| ZHAKASINDA FOODS                         | -                | 27.34            |
| RETAILER SHATI SUPPLY CHAIN PVT LTD      | -                | 1.90             |
| RELIABLE ENTERPRISES                     | -                | 2.55             |
| RAFAEL TRADERS                           | -                | 3.79             |
| MAHAVEER ENTERPRISES                     | -                | 4.52             |
| JR AGENCIES                              | -                | 3.93             |
| Plastic House                            | -                | 0.66             |
| SK TRADERS                               | -                | 1.00             |
| PRATEEK RAMESY                           | -                | 20.00            |
| TMU                                      | -                | 49.00            |
| Moradabad Ophthalmic Society             | -                | 98.00            |
| ATC Logistical Solutions Pvt. Ltd.       | -                | 93.67            |
| GENEKA HEALTH CARE                       | -                | 16.00            |
| IND-SWIFT LIMITED                        | -                | 193.86           |
| <b>Total</b>                             | <b>20,107.57</b> | <b>18,844.48</b> |

**Note No:13**

**Other Current Assets**

| Particulars                                      | 31.03.2023 | 31.03.2022 |
|--------------------------------------------------|------------|------------|
| Advance Tax (A.Y. 2020-21)                       | 113.69     | 2,900.00   |
| Advance Tax (A.Y. 2021-22)                       | -          | 2,550.00   |
| Advance Tax (A.Y. 2023-24)                       | 9,800.00   | -          |
| TCS A.Y. 2020-21                                 | 47.00      | 47.00      |
| TCS on purchase                                  | 194.16     | 12.56      |
| Advance to Staff                                 | 8,631.42   | 313.60     |
| Prepaid Insurance                                | 921.52     | 818.63     |
| Sale Tax Receivable                              | 9.55       | 9.55       |
| Gst Input                                        | 2,075.10   | -          |
| Product Registration Refund (Assets)             | 2,158.90   | -          |
| Security with Ravenbhel Health Care Pvt. Ltd.    | 50.00      | 50.00      |
| Security with Zaneka Health Care Ltd.            | 10.00      | 10.00      |
| Security with Akums Drugs & Pharm. Ltd           | 90.00      | 90.00      |
| Security For Flat (Anmol Rastogi)                | 70.00      | -          |
| Security with Macmilan Pharmaceuticals Ltd       | 15.00      | 15.00      |
| Security with Bioaltus Pharmaceuticals Pvt. Ltd. | 15.00      | 15.00      |
| Security with Malik Life Sciences Pvt. Ltd.      | 20.00      | 20.00      |
| Security with Pure & Cure Health Care Pvt. Ltd.  | 60.00      | 60.00      |
| Security with Ravian Life Science Pvt. Ltd.      | 16.00      | 16.00      |
| Security For Flat (Shailendra Tiwari)            | 50.00      | -          |
| Security with Gentech Healthcare Pvt. Ltd.       | 5.00       | -          |

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|                                          |           |           |
|------------------------------------------|-----------|-----------|
| Security with Osper Formulations Pvt Ltd | 150.00    | -         |
| ATS Dreamzone Apartment                  | 4,593.92  | 4,593.92  |
| Barcode Security Deposit                 | 3.00      | 3.00      |
| Income Tax Refund                        | 203.45    | 283.37    |
| UPUMS Saifai Etawah- Security            | 50.00     | 100.00    |
| SECURITY DEPOSIT                         | 10.00     | 10.00     |
| Credit Card Expense Payable              | -         | 2,147.07  |
| Maya Puri Office Security                | 193.05    | 193.05    |
| SIDCUL                                   | 16,160.32 | 16,160.32 |
| GEM Portai Security                      | 25.00     | 25.00     |
| Draw Back Receivable                     | 429.95    | 15.05     |
| GST Refund Receivable                    | 2,512.19  | -         |
| RODTEP Receivable                        | 275.85    | 30.00     |
| Self Assessment Tax                      | -         | 884.25    |
| Advance Tax                              | -         | 5,200.00  |
| Input CGST A/c                           | -         | 107.21    |
| Input SGST A/c                           | -         | 107.21    |
| Input IGST A/c                           | -         | 1,620.84  |
| TDS Receivable A/c                       | 134.35    | 3.06      |
| TCS @ 0.075%                             | 4.99      | 32.87     |
|                                          | 49,098.39 | 38,443.54 |

Note 13.1: During the F.Y. 2022-23 the company has deposited Advance Tax of Rs.98,00,000

  
**Manas Rastogi**  
 (DIRECTOR)  
 DIN: 06958305



For Alde Medi Impex Limited



  
**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 part of Statement of Profit and Loss**

**Note No:14**

**Revenue from operations**

| Particulars                           | 31.03.2023         | 31.03.2022         |
|---------------------------------------|--------------------|--------------------|
| <b><u>Sale of Stock-In- Trade</u></b> |                    |                    |
| Domestic Sale                         | 3,63,847.09        | 3,24,049.93        |
| Export Sale                           | 1,36,039.86        | 47,002.61          |
| <b>Total</b>                          | <b>4,99,886.95</b> | <b>3,71,052.54</b> |

*Note 14.1: The above revenue is earned by the company by trading goods to its clients.*

**Note No:15**

**Other Income**

| Particulars                     | 31.03.2023      | 31.03.2022    |
|---------------------------------|-----------------|---------------|
| Duty Draw Back                  | 1,548.26        | 532.22        |
| Freight and Cartage             | 953.68          | -             |
| Product Registration Fee refund | 2,524.24        | -             |
| Interest on FD                  | 16.50           | -             |
| Foreign Exchange Fluctutaion    | 613.39          | -             |
| Misc Income                     | 4.09            | -             |
| Rent                            | 220.00          | -             |
| Rodtep                          | 245.84          | 30.00         |
| <b>Total</b>                    | <b>6,126.01</b> | <b>562.23</b> |

**Note No:16**

**Purchase of Stock-In- Trade**

| Particulars       | 31.03.2023         | 31.03.2022         |
|-------------------|--------------------|--------------------|
| Domestic Purchase | 2,34,679.51        | 1,82,892.55        |
| <b>Total</b>      | <b>2,34,679.51</b> | <b>1,82,892.55</b> |




**Note No:17****Changes in inventories Stock-in-Trade**

| Particulars            | 31.03.2023         | 31.03.2022         |
|------------------------|--------------------|--------------------|
| Opening Stock in Trade | 76,343.33          | 47,948.46          |
| Closing Stock in Trade | 1,01,748.50        | 76,343.33          |
| <b>Total</b>           | <b>(25,405.17)</b> | <b>(28,394.86)</b> |

**Note No:18****Employee Remuneration & Benefit**

| Particulars            | 31.03.2023         | 31.03.2022         |
|------------------------|--------------------|--------------------|
| Director Remuneration  | 4,920.00           | 4,920.00           |
| E.P.F.                 | 2,482.59           | 1,805.53           |
| E.S.I.C                | 554.31             | 573.36             |
| EPF Admin Exp.         | 114.19             | 80.54              |
| Gratuity               | 1,353.68           | 175.13             |
| Incentive              | 1,854.15           | 2,998.29           |
| Leave Encashment       | 161.54             | 38.01              |
| Salary to Staff        | 93,012.82          | 70,756.65          |
| Salary to Staff-Export | 4,364.20           | 1,200.00           |
| Staff & Welfare        | 5,813.16           | 8,626.37           |
| Staff training Exp     | 1,099.58           | 300.00             |
| Staff Traveling Exp    | 31,029.80          | 18,586.13          |
| <b>Total</b>           | <b>1,46,760.00</b> | <b>1,10,060.01</b> |

**Note No:19****Finance Cost**

| Particulars             | 31.03.2023      | 31.03.2022      |
|-------------------------|-----------------|-----------------|
| Bank Charges            | 306.16          | 228.74          |
| Bank Interest           | 2,861.57        | 2,391.26        |
| Interest on MSME Loan   | 683.94          | 491.34          |
| Interest on Vendor Card | 349.42          | -               |
| Interest on Car Loan    | 862.67          | 699.02          |
| Loan Processing Charges | 327.70          | -               |
| <b>Total</b>            | <b>5,391.47</b> | <b>3,810.35</b> |






**Note No:20**

**Other Expenses**

| Particulars                      | 31.03.2023 | 31.03.2022 |
|----------------------------------|------------|------------|
| Advertisement                    | 1,944.15   | 303.81     |
| Audit fees                       | 150.00     | 150.00     |
| Business Promotion               | 19,329.67  | 10,643.08  |
| Bad Debts                        | -          | 739.32     |
| Club Membership                  | 51.00      | -          |
| Commission                       | 22,105.03  | 12,066.61  |
| Computer & Printer Exp.          | 82.85      | -          |
| Cylinder Charges                 | -          | 24.80      |
| Director's Domestic Travelling   | 1,372.51   | 2,901.15   |
| Director's Foreign Travelling    | 4,095.23   | 3,463.06   |
| Discount Allowed                 | 392.77     | 8.40       |
| Donation paid                    | 878.30     | 302.00     |
| Dossier Charges                  | 442.00     | 310.00     |
| Electricity Allowances           | 632.56     | 582.86     |
| Exhibition and Events charges    | 231.28     | -          |
| Consultancy and Advisory Charges | 1,602.52   | -          |
| Festival Expense                 | 33.07      | -          |
| Freight & Cartage                | 4,568.44   | 5,412.50   |
| Licence Fees                     | 67.00      | -          |
| Godown Rent Charges              | 3,938.69   | 2,760.00   |
| Insurance exp                    | 1,445.84   | 1,043.19   |
| Interest on GST & Vat            | 344.65     | 217.59     |
| Interest on Security             | 5,383.69   | 4,270.89   |
| Interest on TDS/TCS              | 10.57      | 19.99      |
| Internet Charges                 | 3.00       | -          |
| Legal & Professional Charges     | 476.32     | 17.20      |
| Loss on Expiry Of Goods          | -          | 8,860.72   |
| Loss on Sale of Car              | 603.28     | -          |
| Meeting Exp.                     | 1,029.63   | 196.00     |
| Corporate Meeting Expense        | -          | 2,500.00   |
| Misc. expenses                   | 71.77      | 1,136.61   |
| Online Marketing Expense         | -          | 205.00     |
| Office Expense                   | -          | 571.32     |
| Office Consumables               | -          | 4,700.81   |
| Other Export Expenses            | 90.59      | -          |
| Packing Expenses                 | 642.83     | 381.77     |
| Penalty on Gst                   | 0.26       | 496.92     |
| Postage & Courier Expenses       | 3,158.14   | 1,404.62   |
| Printing & Stationery            | 429.31     | 475.83     |
| Product Testing Charges          | 38.30      | -          |
| Product Development charges      | 410.09     | 12.00      |
| Professional Fees                | 11,755.94  | 3,857.26   |
| Product Registration Fees        | 162.20     | -          |
| Property Tax                     | 17.16      | 29.87      |

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|                                 |                    |                  |
|---------------------------------|--------------------|------------------|
| Repair and Maintenance Building | 1,435.17           | -                |
| Repair and Maintenance          | 530.59             | 63.28            |
| ROC Fees                        | 68.79              | 13.59            |
| TDS Demand                      | 10.00              | -                |
| Software Service Expenses       | 1,545.14           | 1,810.16         |
| Sample Expenses                 | -                  | 2,409.10         |
| Telephone Expenses              | 304.24             | 119.40           |
| Telephone Expenses-Export       | 448.01             | 20.52            |
| Loss on sale of Land            | 187.81             | -                |
| Transportation Expense Export   | 5,967.36           | -                |
| Travelling Expenses-Export      | -                  | 1,481.54         |
| Travelling Expenses-Staff       | 929.55             | 798.99           |
| Website Charges                 | -                  | -                |
| Vehicle Running & Maintenance   | 1,099.30           | 1,519.64         |
| <b>Total</b>                    | <b>1,00,516.58</b> | <b>78,301.39</b> |

For Alde Medi Impex Limited



  
**Manas Rastogi**  
**(DIRECTOR)**  
**DIN: 06958305**

  
**Rajesh Kumar Rastogi**  
**(DIRECTOR)**  
**DIN: 00340635**

| Particulars                  | Grass Black (at cost) |                       |                       | Depreciation          |                     |                      | Figures in Rupees     |  |
|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|----------------------|-----------------------|--|
|                              | As at April 01, 2022  | Additions             | Deletion              | As at March 31, 2023  | For the year        | As at March 31, 2023 | As at March 31, 2022  |  |
| <b>Tangible Assets</b>       |                       |                       |                       |                       |                     |                      |                       |  |
| Land                         | 97,30,000.00          | 37,95,771.11          | -                     | 14,07,000.00          | 3,00,000.00         | 18,21,173.00         | 9,11,000.00           |  |
| Buildings                    | 16,23,000.00          | 17,37,000.00          | -                     | 17,37,000.00          | 17,37,000.00        | 34,74,000.00         | 16,23,000.00          |  |
| Plant and Machinery          | 1,24,000.00           | 1,24,000.00           | -                     | 1,24,000.00           | 1,24,000.00         | 2,48,000.00          | 1,24,000.00           |  |
| Office Equipment             | 1,24,000.00           | 1,24,000.00           | -                     | 1,24,000.00           | 1,24,000.00         | 2,48,000.00          | 1,24,000.00           |  |
| Motor Vehicles               | 1,24,000.00           | 1,24,000.00           | -                     | 1,24,000.00           | 1,24,000.00         | 2,48,000.00          | 1,24,000.00           |  |
| Other Assets                 | 1,24,000.00           | 1,24,000.00           | -                     | 1,24,000.00           | 1,24,000.00         | 2,48,000.00          | 1,24,000.00           |  |
| <b>Total</b>                 | <b>1,24,000.00</b>    | <b>1,24,000.00</b>    | <b>-</b>              | <b>1,24,000.00</b>    | <b>1,24,000.00</b>  | <b>2,48,000.00</b>   | <b>1,24,000.00</b>    |  |
| <b>Intangible Assets</b>     |                       |                       |                       |                       |                     |                      |                       |  |
| Goodwill                     | 1,24,000.00           | 1,24,000.00           | -                     | 1,24,000.00           | 1,24,000.00         | 2,48,000.00          | 1,24,000.00           |  |
| Patents                      | 1,24,000.00           | 1,24,000.00           | -                     | 1,24,000.00           | 1,24,000.00         | 2,48,000.00          | 1,24,000.00           |  |
| Trademarks                   | 1,24,000.00           | 1,24,000.00           | -                     | 1,24,000.00           | 1,24,000.00         | 2,48,000.00          | 1,24,000.00           |  |
| Other Intangible Assets      | 1,24,000.00           | 1,24,000.00           | -                     | 1,24,000.00           | 1,24,000.00         | 2,48,000.00          | 1,24,000.00           |  |
| <b>Total</b>                 | <b>1,24,000.00</b>    | <b>1,24,000.00</b>    | <b>-</b>              | <b>1,24,000.00</b>    | <b>1,24,000.00</b>  | <b>2,48,000.00</b>   | <b>1,24,000.00</b>    |  |
| <b>Grand Total (A) - (B)</b> | <b>5,17,85,699.99</b> | <b>2,03,53,093.00</b> | <b>2,10,81,865.00</b> | <b>2,49,42,878.74</b> | <b>65,03,533.00</b> | <b>24,88,473.00</b>  | <b>2,49,42,878.74</b> |  |

ACADEMIC SUPPLY COMPANY LIMITED

5117

Note: = 36 Entomophila Flural Acetate As per Companies Act 2013

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| Particulars         | Carries Back (Adjusted) |                      | Beginning Balance    |                      | NET BLOCK            |                      |
|---------------------|-------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                     | As at April 01, 2022    | As at April 01, 2023 | As at March 31, 2022 | As at March 31, 2023 | As at March 31, 2022 | As at March 31, 2023 |
| Fixed Income Assets | 1,21,46,506             | 1,04,37,430          | 1,21,46,506          | 1,04,37,430          | 1,21,46,506          | 1,04,37,430          |
| Equity Assets       | 8,42,31,222             | 8,74,91,858          | 8,42,31,222          | 8,74,91,858          | 8,42,31,222          | 8,74,91,858          |
| Liabilities         | 2,43,43,896             | 2,43,43,896          | 2,43,43,896          | 2,43,43,896          | 2,43,43,896          | 2,43,43,896          |
| <b>Total</b>        | <b>2,47,21,624</b>      | <b>2,22,73,184</b>   | <b>2,47,21,624</b>   | <b>2,22,73,184</b>   | <b>2,47,21,624</b>   | <b>2,22,73,184</b>   |

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

**DEPRECIATION AS PER INCOME TAX ACT, 1961**

(Amount in Rs)

| Particulars                   | Rate | Opening Balance as on 01.04.2022 | Addition Before September | Addition After September | Deletion for the year | adjustment for the year | Total              | Depreciation during the year | Value as on 31.03.2023 |
|-------------------------------|------|----------------------------------|---------------------------|--------------------------|-----------------------|-------------------------|--------------------|------------------------------|------------------------|
| Air Conditioner               | 15%  | 7,16,751.47                      | 3,73,606.00               | 2,36,711                 | -                     | -                       | 13,29,068          | 1,81,507                     | 11,47,461              |
| Bajaj Avenger                 | 15%  | 1,856.28                         | -                         | -                        | -                     | -                       | 1,856              | 278                          | 1,578                  |
| Bajaj City 100                | 15%  | 1,486.02                         | -                         | -                        | -                     | -                       | 1,486              | 223                          | 1,262                  |
| Block & Design                | 15%  | 355.21                           | -                         | -                        | -                     | -                       | 355                | 53                           | 302                    |
| Car                           | 15%  | 1,17,32,023.77                   | 51,10,065.00              | 1,22,49,049              | 35,80,000             | -                       | 2,55,11,136        | 29,07,992                    | 2,26,03,146            |
| LED Television                | 15%  | 40,901.49                        | -                         | -                        | -                     | -                       | 40,901             | 6,135                        | 34,766                 |
| Computer                      | 40%  | 4,29,832.08                      | 3,63,317.00               | 3,72,394                 | -                     | -                       | 11,65,543          | 3,91,738                     | 7,73,805               |
| Equipment                     | 15%  | 43,55,190.98                     | 1,16,890.00               | 1,87,630                 | -                     | -                       | 46,59,719          | 6,84,866                     | 39,74,833              |
| Fax                           | 15%  | 196.38                           | -                         | -                        | -                     | -                       | 196                | 29                           | 167                    |
| Furniture & Fixture           | 10%  | 12,38,822.00                     | 2,40,366.00               | 4,57,384                 | -                     | -                       | 19,36,552          | 1,70,787                     | 17,65,765              |
| Interior Battery              | 15%  | 1,76,292.65                      | 36,547.00                 | -                        | -                     | -                       | 2,12,840           | 31,926                       | 1,80,914               |
| Plant & Machinery             | 15%  | 3,73,002.87                      | -                         | -                        | -                     | -                       | 3,73,003           | 55,960                       | 3,17,063               |
| Software/Conse                | 25%  | 96,74,008.00                     | 26,76,156.00              | 13,14,046                | -                     | -                       | 1,36,64,810        | 32,51,672                    | 1,04,12,938            |
| Two Wheelers                  | 15%  | 1,05,784.78                      | -                         | -                        | -                     | -                       | 1,05,785           | 15,868                       | 89,917                 |
| Building (office at Purnapur) | -    | 13,62,243.00                     | -                         | -                        | -                     | -                       | 13,62,243          | 3,43,057                     | 13,62,243              |
| Vehicle                       | 15%  | 18,22,162.76                     | 1,20,759.00               | 4,88,368                 | -                     | -                       | 25,31,310          | 60,329                       | 24,70,981              |
| Generator                     | 15%  | 4,42,191.96                      | -                         | -                        | -                     | -                       | 4,42,192           | 30,121                       | 4,12,071               |
| Motor Cycles                  | 15%  | 2,00,804.14                      | -                         | -                        | -                     | -                       | 2,00,804           | -                            | 2,00,804               |
| PLDT                          | 0%   | 1,22,87,907.00                   | -                         | -                        | -                     | -                       | 1,22,87,907        | -                            | 1,22,87,907            |
| <b>Total</b>                  |      | <b>4,50,63,811.83</b>            | <b>90,37,714.00</b>       | <b>1,53,06,182</b>       | <b>35,80,000</b>      | <b>-</b>                | <b>6,58,27,708</b> | <b>81,38,861</b>             | <b>5,76,88,847</b>     |

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, WAZIPUR NEW DELHI-110034

Note No. 9

**CALCULATION OF DEFERRED TAX**

**(AMOUNT IN Rs)**

|                                                            |                     |                     |
|------------------------------------------------------------|---------------------|---------------------|
| Opening Deferred Tax Assets 01.04.2022                     |                     | 28,73,681.00        |
| Depreciation as per Companies Act F.Y. 2022-23             | 1,22,41,054.12      |                     |
| Depreciation as per Income Tax Act F.Y. 2022-23            | 81,38,861.00        |                     |
| Timing Difference resulting DTL                            | <u>41,02,193.12</u> |                     |
| Tax on Timing Difference@25.168%<br>(Deferred Tax Assets)  |                     | 10,32,439.96        |
| Deferred tax Assets carried to Balance Sheet as on 31.3.23 |                     | <u>39,06,120.96</u> |

For Alde Medi Impex Limited



  
**Manas Rastogi**  
(DIRECTOR)  
DIN: 06958305



  
**Rajesh Kumar Rastogi**  
(DIRECTOR)  
DIN: 00340635

**ALDE MEDI IMPEX LIMITED**  
**UNIT NO. 1076, 10<sup>TH</sup> 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.



**c) Foreign currency transaction**

There has been export sale of Rs. 13,60,39,863.25 during the current 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 short-term borrowing outstanding of Rs. 1,92,13,741.00/- as at 31.03.2023.

**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.

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 enacted 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**

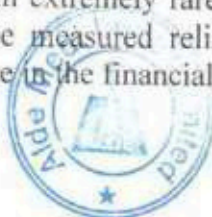
Based on the nature of products/activities of the Company and the normal time between acquisition of assets and their realization in cash or cash equivalents. The Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

#### **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 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.



l) 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.



## 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.

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

Deferred Tax Assets has been computed on basis of timing differences and deferred tax thereon is Rs. 1,032.44/-

4. Provision for taxation during the year has been made of Rs. 10,076.29/-

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    | Anmol Rastogi                      | Relative of Director |
| 5    | Hina Rastogi                       | Relative of Director |
| 6    | Namita Rastogi                     | Relative of Director |
| 7    | Nisha Rastogi                      | Relative of Director |
| 8    | Sanjeev Rastogi                    | Relative of Director |
| 9    | Sarika Rastogi W/o Neeraj Rastogi  | Relative of Director |
| 10   | Sarika Rastogi W/o Sanjeev Rastogi | Relative of Director |
| 11s  | Sonika Rastogi                     | Relative of Director |




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

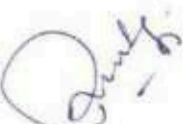
| Nature of Transaction | Particulars                                                                                                                                                                                                                                                      |
|-----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Director Remuneration | Rs. 720.00 to Mr. Rajesh Kumar Rastogi<br>Rs. 2,100.00 to Mr. Manas Rastogi<br>Rs. 2,100.00 to Mr. Mehul Rastogissss                                                                                                                                             |
| Salary                | Rs. 2,400.00 to Namita Rastogi<br>Rs. 2,400.00 to Hina Rastogi<br>Rs. 1,200.00 to Nisha Rastogi<br>Rs. 360.00 to Sarika Rastogi<br>Rs. 480.00 to Neeraj Rastogi<br>Rs. 1,800.00 to Anmol Rastogi<br>Rs. 360.00 to Sonika Rastogi<br>Rs. 564.00 to Shivam Rastogi |

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

|                                                                                                                  | As at 31 March, 2023<br>(Rs.) | As At 31 March, 2022<br>(Rs.) |
|------------------------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------|
| Profit/(loss) after tax attributable to Equity shareholders (Numerator used for calculating basic EPS)           | 22,785.66                     | 10,354.23                     |
| 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                                                                                  | 5.47                          | 2.48                          |
| Diluted Earning/ (Loss) per share                                                                                | 5.47                          | 2.48                          |

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, 2023 | March 31, 2022 |
|--------------------------------------------------------------------------------------------------------------------------|----------------|----------------|
| 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            |




|                                                                                                                                                                                                                                                                                     |     |     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|
| 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   | 3/31/2023 | 3/31/2022 |
|------|----------------------------------|--------------------------------------------------|------------|-----------|-----------|
| 1    | Current Ratio                    | Current Assets / Current Liability               | Times      | 1.17      | 1.15      |
| 2    | Debt Equity Ratio                | Total Debts / Net Worth                          | Times      | 0.20      | 0.19      |
| 3    | Debt Service Coverage Ratio      | EBITDA / Debt Service                            | Times      | 3.04      | 6.00      |
| 4    | Return on Equity Ratio           | PAT / Average Total Equity                       | Percentage | 54.67     | 24.84     |
| 5    | Inventory turnover Ratio         | COGS / Average Inventory                         | Times      | 2.35      | 13.57     |
| 6    | Trade Receivables Turnover Ratio | Revenue from Operation / Average Debtor          | Times      | 3.58      | 3.52      |
| 7    | Trade Payable turnover Ratio     | COGS / Average Accounts Payable                  | Times      | 3.26      | 3.36      |
| 8    | Net Capital Turnover Ratio       | Revenue from Operation / Average Working Capital | Times      | 12.13     | 11.26     |

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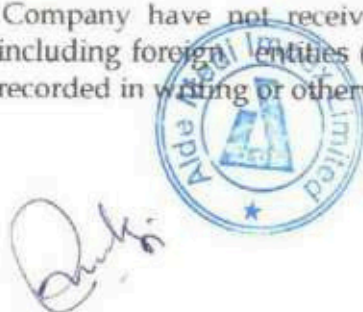


|    |                            |                              |            |       |       |
|----|----------------------------|------------------------------|------------|-------|-------|
| 9  | Net profit Ratio           | PAT / Revenue from operation | Percentage | 4.56  | 2.79  |
| 10 | Return on Capital Employed | EBIT / Capital Employed      | Percentage | 11.29 | 6.83s |
| 11 | Return on Investment       | PBT / Total Assets           | Percentage | 8.42  | 4.78  |

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:



*[Handwritten signature]*



- (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**

*P. Rastogi*



**Partner**

M. No.: 084917  
F.R.N.: 506109C

**For and on Behalf of Board of Directors**

*Manas Rastogi*

**MANAS RASTOGI  
Director  
DIN: 06958305**

*Rajesh Kumar Rastogi*



**RAJESH KUMAR RASTOGI  
Director  
DIN: 00340635**

**Place: New Delhi**

**Dated: 01/09/2023**

**UDIN ÷ 23084917B6GLPN2303**