ALDE
SINCE 1997

Alde Medi Impex Limited

R.O : 71/2C, First Floor, Rama Rd, Moti Nagar, Block C, Najafgarh Road Industrial Area, New Delhi, Delhi, 110015
CIN No. U24231DL1997PLC085614

NOTICE

NOTICE is hereby given that the 29th Annual General Meeting of the Members of ALDE MEDI IMPEX LIMITED held at shorter notice on Monday, 07th September, 2026, at the Registered Office of the Company situated at First Floor, 71/2c, Rama Rd, Moti Nagar, Block C, Najafgarh Road Industrial Area, New Delhi-110015.

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Standalone and Consolidated Financial Statements for the financial year ended March 31, 2026 together with the Reports of the Auditors and the Board of Directors' thereon.

2. To appoint a Director in place of Mr. Mehul Rastogi (DIN: 06958331), who retires by rotation and, being eligible, offers himself for reappointment.

3. To appoint Statutory Auditors for a term of 5 Years:

   To consider and if thought fit, to pass, with or without modification(s), the following resolution as a **Ordinary Resolution:**

   "**RESOLVED THAT** pursuant to the provisions of Section 139 and all other applicable provisions, if any, of the Companies Act, 2013 and the Rules framed thereunder, as amended from time to time, the appointment of **M/s BHATIA & BHATIA,** Chartered Accountants (Firm's Registration No. **003202N**), be and is hereby appointed as Statutory Auditors of the Company for 5 Financial Years from the conclusion of this Annual General Meeting ('AGM') until the conclusion of the AGM to held for Financial Year 2031-2032, at such remuneration plus applicable taxes, out-of-pocket, travelling expenses as may be mutually agreed between the Board of Directors of the Company and the Auditors".

   "**RESOLVED FURTHER THAT** Mr. Manas Rastogi (DIN: 06958305), Managing Director, Mr. Rajesh Kumar Rastogi (DIN: 00340635), Whole-Time Director, and Mr. Mehul Rastogi (DIN: 06958331), Whole-Time Director, be and are hereby severally authorized to take all necessary steps, execute and file statutory e-forms, and to do all such acts, deeds, and things as may be necessary to give complete effect to these resolutions."

SPECIAL BUSINESS:

4. **Recommendation Of Bonus Issue of Equity Shares in the Ratio Of 2:1 (2 Bonus Shares for every 1 Existing Share held)**

   To consider and if thought fit, to pass, with or without modification(s), the following resolution as a **Ordinary Resolution:**

   "**RESOLVED THAT** pursuant to the provisions of Section 63 and other applicable provisions, if any, of the Companies Act, 2013 read with Rule 14 of the Companies (Share Capital and Debentures) Rules, 2014 and the relevant provisions of the Articles of Association of the Company, and pursuant to the recommendation of the Board of Directors of the Company, the consent of the Members of the Company be and is hereby accorded to capitalize a sum not exceeding ₹8,33,52,000/- (Rupees Eight Crores Thirty-Three Lakhs Fifty-Two Thousand Only) out of the Free Reserves / Securities Premium Account / Surplus in the Profit and Loss Account of the Company, and that the said amount be applied for paying up in full at par 83,35,200 (Eighty-Three Lakhs Thirty-Five Thousand Two Hundred) Bonus Equity Shares of face value of ₹10/- (Rupees Ten Only) each."

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"**RESOLVED FURTHER THAT** the said 83,35,200 Bonus Equity Shares be allotted, distributed, and credited as fully paid-up Equity Shares to and amongst the members of the Company holding fully paid-up Equity Shares of the Company, whose names appear in the beneficiary position of the Depositories on the Record Date i.e. 2nd September, 2026, in the proportion of 2 : 1, i.e., 2 (Two) new fully paid-up Equity Shares of ₹10/- each for every 1 (One) existing fully paid-up Equity Share of ₹10/- each held by them."

"**RESOLVED FURTHER THAT** the Bonus Equity Shares so allotted shall rank pari-passu in all respects with the existing Equity Shares of the Company and shall be subject to Articles of Association of the Company."

"**RESOLVED FURTHER THAT** the Board of Directors of the Company (including any Committee thereof or any Director authorized by the Board) be and is hereby authorized to do all such acts, deeds, matters, and things as may be considered necessary, desirable, or expedient to give effect to this resolution, including determining the Record Date, filing Form PAS-3 with the Registrar of Companies, and executing all necessary actions for corporate crediting of shares in dematerialised form with Depositories."

5. **Alteration of Memorandum of Association in Conformity with the Companies Act, 2013 and SEBI Listing Regulations**

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

"**RESOLVED THAT** pursuant to the provisions of Sections 4,13 and other applicable provisions, if any, of the Companies Act, 2013, read with the rules made thereunder, and the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended from time to time, the consent of the members of the Company be and is hereby accorded to approve the alteration of Memorandum of Association ("MOA") of the Company, in line/conformity with The Companies Act, 2013 and SEBI Listing Regulations, in substitution of and to the exclusion of the existing MOA of the Company, in the form and manner as placed before the Board.

RESOLVED FURTHER THAT the alteration to the MOA shall, inter alia, incorporate such modifications, updates, alterations and restructuring as may be necessary to align with the provisions of the Companies Act, 2013, the rules made thereunder, the SEBI Listing Regulations and other applicable laws, regulations, circulars, notifications and regulatory requirements, without prejudice to the rights and obligations of the Company and its members.

RESOLVED FURTHER THAT Mr. Manas Rastogi (DIN: 06958305), Managing Director, Mr. Rajesh Kumar Rastogi (DIN: 00340635), Whole-Time Director, and Mr. Mehul Rastogi (DIN: 06958331), Whole-Time Director, be and are hereby severally authorized to take all necessary steps, execute and file statutory e-forms and to do all such acts, deeds, and things as may be necessary to give complete effect to these resolutions.

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6. **Alteration of Articles of Association in Conformity with the Companies Act, 2013 and SEBI Listing Regulations**

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

"**RESOLVED THAT** pursuant to the provisions of Sections 14 and other applicable provisions, if any, of the Companies Act, 2013, read with the rules made thereunder, and the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended from time to time, the consent of the members of the Company be and is hereby accorded to approve the alteration of Article of Association ("AOA") of the Company, in line/conformity with The Companies Act, 2013 and SEBI Listing Regulations, in substitution of and to the exclusion of the existing AOA of the Company, in the form and manner as placed before the Board.

RESOLVED FURTHER THAT the alteration to the AOA shall, inter alia, incorporate such modifications, updates, alterations and restructuring as may be necessary to align with the provisions of the Companies Act, 2013, the rules made thereunder, the SEBI Listing Regulations and other applicable laws, regulations, circulars, notifications and regulatory requirements, without prejudice to the rights and obligations of the Company and its members.

RESOLVED FURTHER THAT Mr. Manas Rastogi (DIN: 06958305), Managing Director, Mr. Rajesh Kumar Rastogi (DIN: 00340635), Whole-Time Director, and Mr. Mehul Rastogi (DIN: 06958331), Whole-Time Director, be and are hereby severally authorized to take all necessary steps, execute and file statutory e-forms and to do all such acts, deeds, and things as may be necessary to give complete effect to these resolutions.

7. **Approval for an Initial Public Offer:**

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

"**RESOLVED THAT** pursuant to the provisions of provisions of Sections 23, 62(1)(c) and all other applicable provisions, if any, of the Companies Act, 2013, and the rules and regulations made thereunder, (including any statutory modifications or re-enactment thereof, for the time being in force) ("Companies Act"), and in accordance with and subject to the provisions of the Securities Contracts (Regulation) Act, 1956, and the rules made thereunder, as amended, the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (the "SEBI ICDR Regulations"), the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations) and any other applicable laws, rules and regulations (including any amendment thereto or re-enactment thereof for the time being in force) (collectively, the "Applicable Laws"), and in accordance with the provisions of the Memorandum of Association and the Articles of Association of the Company and the uniform listing agreements to be entered into between the Company and the stock exchange, where the Equity Shares are proposed to be listed and subject to any approvals from the Registrar of Companies, Delhi II ("RoC"), and all other appropriate statutory authorities and departments (the "Regulatory Authorities"), the consent, approval, authority and sanction of the members be and is hereby granted to create, issue, allot and/or transfer such number of equity shares of face value of ₹ 10 each of the Company (the "Equity Shares") up to 47,28,000 (Forty Seven Lakh twenty eight Thousand) equity shares of the face value of ₹ 10/- each, to be issued at premium in accordance with the provisions of SEBI ICDR Regulations comprising of a fresh issue of Equity Shares, at a price

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to be determined in consultation with the book running lead manager(s) appointed in respect of the Issue("BRLM(s)"), by the book building process in terms of the SEBI ICDR Regulations or otherwise in accordance with Applicable Laws, at such premium per Equity Share as permitted under Applicable Laws and as may be fixed and determined by the Company in consultation with the BRLM(s) in accordance with the SEBI ICDR Regulations, out of the authorized share capital of the Company to any category of person or persons as permitted under Applicable Laws, who may or may not be the shareholder(s) of the Company as the Board may, decide, including anchor investors, if any, and qualified institutional buyers as defined under Regulation 2 (1)(ss) of the SEBI ICDR Regulations, and to such other persons including high net worth individuals, individual investors or other entities, in one or more combinations thereof and/or any other category of investors as may be permitted to invest under Applicable Laws (collectively referred to as the "Investors") by way of the Issue in consultation with the BRLM(s) and/or underwriters and/or the stabilizing agent pursuant to a green shoe option and/or other advisors or such persons appointed for the Issue and on such terms and conditions as may be finalised by the Board in consultation with the BRLM(s) through an issue document, prospectus and/or an issuing memorandum, as may be required, and the decision to determine the category or categories of investors to whom the Issue / transfer shall be made to the exclusion of all other categories of investors at the time of such Issue and allotment of Equity Shares considering the prevailing market conditions and other relevant factors wherever necessary and in such manner as the Board may in its discretion, deem fit, including in consultation with BRLM(s), underwriters and/or stabilizing agent and/or other advisors as may be appointed for the Issue on such terms as may be deemed appropriate by the Board, and that the Board in consultation with the BRLM (s) may finalise all matters incidental thereto as it may in its absolute discretion thinks fit.

RESOLVED FURTHER THAT pursuant to Regulation 268 of the SEBI ICDR Regulations, in case of oversubscription, an allotment of not more than ten per cent of the net offer to public may be made for the purpose of making allotment in minimum lots.

RESOLVED FURTHER THAT the Board be and is hereby authorized on behalf of the Company to make available for allocation a portion of the Issue to any category(ies) of persons permitted under Applicable Law, including without limitation, eligible employees (the "Reservation") or to provide a discount to the Issue price to Individual Investors or eligible employees (the "Discount"); and to take any and all actions in connection with any Reservation or Discount as the Board may think fit or proper in its absolute discretion, including, without limitation, to negotiate, finalize and execute any document or agreement, and any amendments, supplements, notices or corrigenda thereto; seek any consent or approval required or necessary; give directions or instructions and do all such acts, deeds, matters and things as the Board may, from time to time, in its absolute discretion, think necessary, appropriate, or desirable; and settle any question, difficulty, or doubt that may arise with regard to or in relation to the foregoing.

RESOLVED FURTHER THAT for the purpose of giving effect to the Issue, the Board be and is hereby authorized to allot Equity Shares and finalise other matters in connection with or incidental to the Issue, including determining any anchor investor portion and allocate such number of Equity Shares to the anchor investor in accordance with the SEBI ICDR Regulations.

RESOLVED FURTHER THAT in accordance with the provisions of Section 23, Section 42, Section 62(1)(c) and any other applicable provisions, if any, of the Companies Act, the SEBI ICDR Regulations and other Applicable Laws and subject to such further corporate and other approvals as may be required, the Board be and is hereby authorized to enable the Company to include a Pre-IPO Placement (defined hereinafter) component which shall be through an issuance of equity shares, including by way of a preferential issue or any other method as may be

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permitted under the Applicable Laws to any persons, on such terms as may be decided by the Board or duly constituted committee of board in consultation with the BRLM(s) and/ or other advisor(s), determined in light of the then prevailing market conditions, (the "Pre-IPO Placement"). If the Pre-IPO Placement is through a preferential issue, then such preferential issue including the terms thereof shall be subject to a further approval of the members in accordance with the applicable provisions of the Companies Act, 2013 and the rules made thereunder. The Pre-IPO Placement if considered, would be completed post the filing of the Draft Red Herring Prospectus with SEBI and prior to filing of the Red Herring Prospectus with the RoC. As and when the Pre-IPO Placement is completed, the amount raised pursuant to the Pre-IPO Placement will be reduced from the Fresh Issue, subject to compliance with Applicable Laws.

RESOLVED FURTHER THAT all monies received out of the Issue shall be transferred to a separate bank account referred to in Section 40(3) of the Companies Act, 2013, and application monies received pursuant to the Issue shall be refunded/ unblocked within such time, as specified by SEBI and in accordance with applicable law, or the Company and/or the selling members shall pay interest on failure thereof, as per applicable law.

RESOLVED FURTHER THAT for the purpose of giving effect to the above resolutions and any Issue / transfer of Equity Shares pursuant to the Issue, the Board and any other committee thereof, in consultation with the BRLM(s), be and is hereby authorized to determine the terms of the Issue including the class of investors to whom the Equity Shares are to be Issued / transferred, the number of Equity Shares to be Issued / transferred in each tranche, Issue price, premium amount, discount on Issue price to reserved categories (as allowed under Applicable Laws), listing on one or more Stock Exchanges in India as the Board in its absolute discretion deems fit and do all such acts, deeds, matters and things and to negotiate, finalize and execute such deeds, documents agreements and any amendment thereto, as it may, in its absolute discretion, deem necessary, proper or desirable including arrangements with BRLM(s), underwriters, escrow agents, legal advisor, etc., to approve incurring of expenditure and payment of fees, commissions, brokerage, remuneration and reimbursement of expenses in connection with the Issue and to settle or give instructions or directions for settling any questions, difficulties or doubts that may arise, in regard to the Issue / transfer of the Equity Shares and such other activities as may be necessary in relation to the Issue and to accept and to give effect to such modifications, changes, variations, alterations, deletions and/or additions as regards the terms and conditions as it may, in its absolute discretion, deem fit and proper in the best interest of the Company and the Issue, without requiring any further approval of the members and that all or any of the powers conferred on the Company and the Board pursuant to these resolutions may be exercised by the Board or such Committee thereof as the Board may constitute on its behalf.

RESOLVED FURTHER THAT subject to compliance with Applicable Laws such Equity Shares as are not subscribed may be disposed of by the Board in consultation with the BRLM(s) to such persons and in such manner and on such terms as the Board in its absolute discretion thinks most beneficial to the Company including offering or placing them with banks/financial institutions/investment institutions/mutual funds /bodies corporate/such other persons or otherwise.

RESOLVED FURTHER THAT in connection with any of the foregoing resolutions, the members of the Board, including any committee of the Board and such other persons as may be authorized by the Board, on behalf of the Company, be and are hereby severally or jointly authorized to execute and deliver any and all documents, papers or instruments, Issue and provide certificates and to do or cause to be done any and all acts or things as may be necessary, appropriate or advisable in order to carry out the purposes and intent of the foregoing resolutions for the Issue; and any such documents so executed and delivered or acts and things done or caused to be done shall be conclusive evidence of the authority of the Company in so doing and any document so executed and delivered or acts and things done or caused to be done prior to the date hereof are hereby ratified, confirmed and approved as the acts and deeds of the Company, as the case may be.

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RESOLVED FURTHER THAT a copy of the above resolution, certified to be true by any Director or Company Secretary, be forwarded to concerned authorities for necessary actions."

8. **APPOINTMENT / REGULARISATION OF DR. SANJEEV SHARMA AS AN INDEPENDENT DIRECTOR**

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

"**RESOLVED THAT** pursuant to the provisions of Sections 149, 150, 152, 161(1) and other applicable provisions, if any, of the Companies Act, 2013 ("the Act"), read with the Companies (Appointment and Qualification of Directors) Rules, 2014, and Schedule IV to the Act (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and relevant provisions of the Articles of Association of the Company, Dr. Sanjeev Sharma (DIN: 01944325), who was appointed by the Board of Directors as an Additional Director in the capacity of Non-Executive Independent Director with effect from February 17, 2026, pursuant to Section 161(1) of the Act, and who holds office up to the date of this Annual General Meeting, and in respect of whom the Company has received a notice in writing from a member under Section 160 of the Act proposing his candidature for the office of Director, be and is hereby appointed as a Non-Executive Independent Director of the Company, not liable to retire by rotation, to hold office for a term of five (5) consecutive years with effect from February 17, 2026 up to February 16, 2031."

"**RESOLVED FURTHER THAT** the Board of Directors of the Company (including any Committee thereof) or the Company Secretary be and are hereby severally authorized to take all such steps, deeds, matters, and things, including filing of requisite statutory e-forms (such as Form DIR-12) with the Registrar of Companies, NCT of Delhi, and making necessary entries in the statutory registers of the Company, as may be necessary, proper, expedient, or desirable to give effect to this resolution."

9. **APPOINTMENT / REGULARISATION OF MR. NITISH KHAITAN AS AN INDEPENDENT DIRECTOR**

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

"**RESOLVED THAT** pursuant to the provisions of Sections 149, 150, 152, 161(1) and other applicable provisions, if any, of the Companies Act, 2013 ("the Act"), read with the Companies (Appointment and Qualification of Directors) Rules, 2014, and Schedule IV to the Act (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and relevant provisions of the Articles of Association of the Company, Mr. Nitish Khaitan (DIN: 11522120), who was appointed by the Board of Directors as an Additional Director in the capacity of Non-Executive Independent Director with effect from February 17, 2026, pursuant to Section 161(1) of the Act, and who holds office up to the date of this Annual General Meeting, and in respect of whom the Company has received a notice in writing from a member under Section 160 of the Act proposing his candidature for the office of Director, be and is hereby appointed as a Non-Executive Independent Director of the Company, not liable to retire by rotation, to hold office for a term of five (5) consecutive years with effect from February 17, 2026 up to February 16, 2031."

"**RESOLVED FURTHER THAT** the Board of Directors of the Company (including any Committee thereof) or the Company Secretary be and are hereby severally authorized to take all such steps, deeds, matters, and things, including filing of requisite statutory e-forms (such as Form DIR-12) with the Registrar of Companies, NCT of Delhi, and making necessary entries in the statutory registers of the Company, as may be necessary, proper, expedient, or desirable to give effect to this resolution."

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10. APPOINTMENT / REGULARISATION OF MS. NIYATI RATHOD AS AN INDEPENDENT DIRECTOR

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

"**RESOLVED THAT** pursuant to the provisions of Sections 149, 150, 152, 161(1) and other applicable provisions, if any, of the Companies Act, 2013 ("the Act"), read with the Companies (Appointment and Qualification of Directors) Rules, 2014, and Schedule IV to the Act (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and relevant provisions of the Articles of Association of the Company, Ms. Niyati Rathod (DIN: 11828037), who was appointed by the Board of Directors as an Additional Director in the capacity of Non-Executive Independent Director with effect from August 04, 2026, pursuant to Section 161(1) of the Act, and who holds office up to the date of this Annual General Meeting, and in respect of whom the Company has received a notice in writing from a member under Section 160 of the Act proposing her candidature for the office of Director, be and is hereby appointed as a Non-Executive Independent Director of the Company, not liable to retire by rotation, to hold office for a term of five (5) consecutive years with effect from August 04, 2026 up to August 03, 2031."

"**RESOLVED FURTHER THAT** the Board of Directors of the Company (including any Committee thereof) or the Company Secretary be and are hereby severally authorized to take all such steps, deeds, matters, and things, including filing of requisite statutory e-forms (such as Form DIR-12) with the Registrar of Companies, NCT of Delhi, and making necessary entries in the statutory registers of the Company, as may be necessary, proper, expedient, or desirable to give effect to this resolution."

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

Manas Rastogi
DIN : 06958305
Managing Director

Date: 02/09/2026
Registered Office: First Floor, 71/2c, Rama Rd, Moti Nagar, Block C, Najafgarh Road Industrial Area, New Delhi-110015

NOTES

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE ANNUAL GENERAL MEETING ("MEETING / AGM") IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON A POLL INSTEAD OF HIMSELF / HERSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. PROVIDED THAT A PROXY SHALL NOT HAVE THE RIGHT TO SPEAK AT THE MEETING. A PERSON CAN ACT AS A PROXY ON BEHALF OF MEMBERS NOT EXCEEDING FIFTY (50) AND HOLDING IN THE AGGREGATE NOT MORE THAN 10% OF THE TOTAL SHARE CAPITAL OF THE COMPANY CARRYING VOTING RIGHTS. HOWEVER, A MEMBER HOLDING MORE THAN 10% OF THE TOTAL SHARE CAPITAL OF THE COMPANY CARRYING VOTING RIGHTS MAY APPOINT A SINGLE PERSON AS PROXY PROVIDED THAT SUCH PERSON SHALL NOT ACT AS PROXY FOR ANY OTHER PERSON OR SHAREHOLDER. THE INSTRUMENT APPOINTING PROXY IN ORDER TO BE VALID AND EFFECTIVE SHOULD BE LODGED / DEPOSITED AT THE REGISTERED OFFICE OF THE COMPANY NOT LATER THAN FORTY-EIGHT (48) HOURS BEFORE THE COMMENCEMENT OF THE MEETING.

2. Corporate Members intending to send their authorized representatives to attend the Meeting are requested to send to the Company a certified copy of the Board Resolution/Power of Attorney authorizing their representative to attend and vote on their behalf at the AGM pursuant to Section 113 of the Companies Act, 2013.

3. The Explanatory Statement in terms of Section 102 of the Companies Act, 2013, relating to special business is annexed to the Notice.

4. Members / Proxies should fill the attendance slip for attending the meeting and bring their attendance slips along with their copy of this notice at the meeting.

5. Pursuant to Section 20(2) of the Companies Act, 2013 read with Rule 35 of the Companies (Incorporation) Rules, 2014, as amended, companies are permitted to send official documents to their members electronically.

6. In case of joint holders attending the Meeting, only such joint holder who is higher in the order of names will be entitled to vote.

7. The relevant records and documents connected with the businesses set out in the Notice are available for inspection in physical or in electronic form at the Registered Office of the Company between 10 AM and 5 PM on all working days up to the day of the AGM and during the continuance of AGM.

8. Route map and prominent land mark for easy location of venue of the AGM is provided.

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Form No. MGT-11

Proxy form

[Pursuant to Section 105(6) of the Companies Act, 2013 and Rule 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN: U24231DL1997PLC085614
Name of the Company: ALDE MEDI IMPEX LIMITED
Registered office: First Floor, 71/2c, Rama Rd, Moti Nagar, Block C, Najafgarh Road Industrial Area, New Delhi-110015.

Name of the Member(s):	
Registered address:	
Email address:-	
No. of shares held:-	
Folio No/ Client Id:-	
DP ID:-	

I/We, being the member of ALDE MEDI IMPEX LIMITED holding {No of Share} shares of the above named company, hereby appoint

Name:	
Address:	
Email address:-	
Signature:-	

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at Annual General Meeting of the Company, to be held on the 07/09/2026 at First Floor, 71/2c, Rama Rd, Moti Nagar, Block C, Najafgarh Road Industrial Area, New Delhi-110015 and at any adjournment thereof in respect of such above resolutions as are indicated

Signed on this ___ day of _____

Signature of Proxy holder(s)

Signature of Shareholder

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

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ATTENDANCE SLIP

Folio No. /DPID No. and Client ID No.	
Name and address of the shareholder(s) Joint Holder 1 Joint Holder2	

I/We hereby record my/our presence at the **29th ANNUAL GENERAL MEETING** of the Company held at Shorter Notice on Monday the 07th day of September, 2026 at First Floor, 71/2c, Rama Rd, Moti Nagar, Block C, Najafgarh Road Industrial Area, New Delhi-110015.

Name of the Shareholder/Proxy:

Folio No. /DP ID No. and Client ID No. of Shareholder:
Address: _____

No. of shares held: _____

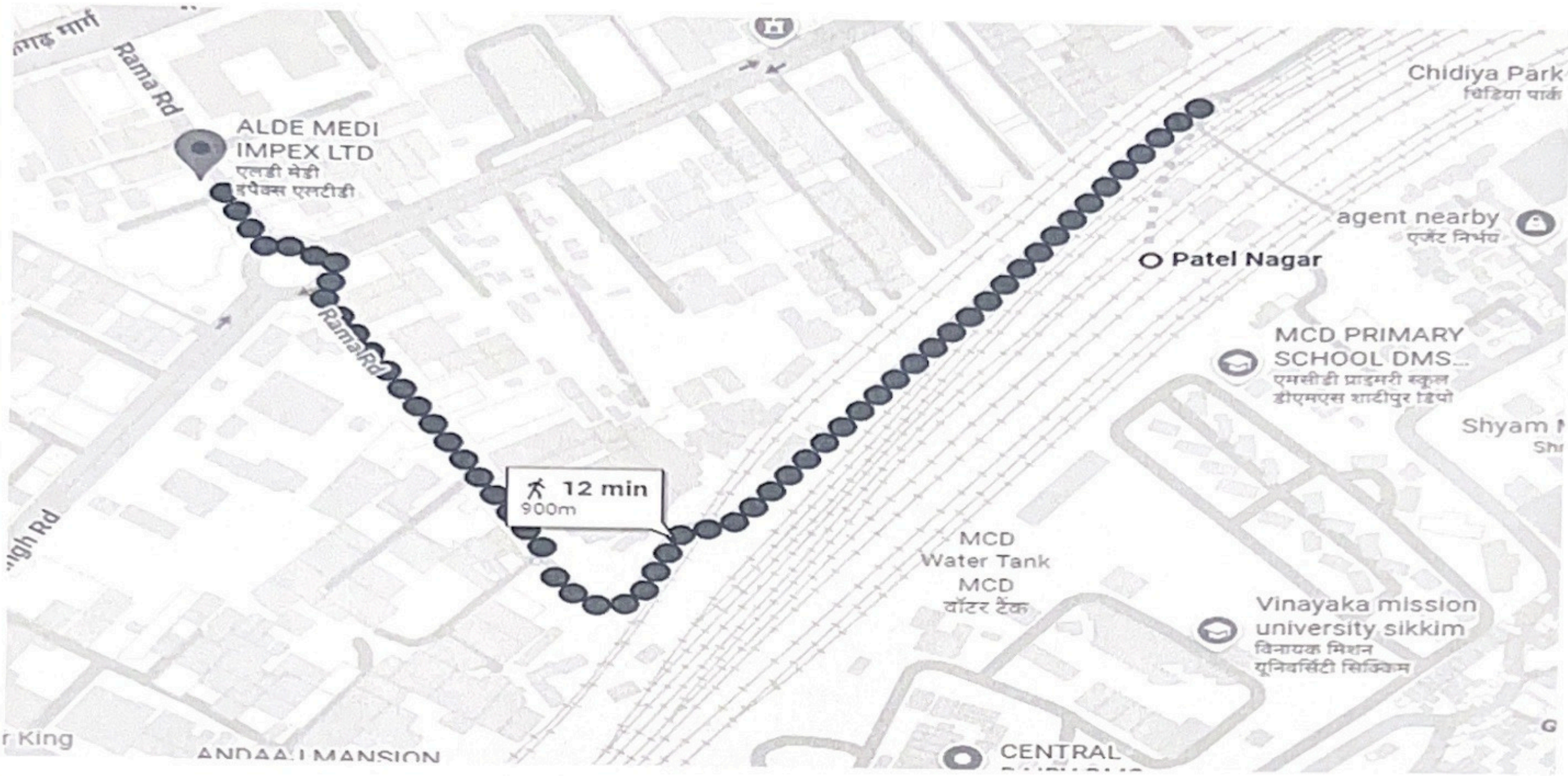
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Signature of the Member / Authorised Representative / Proxy

Note: Please complete this Attendance Slip and hand it over at the entrance of the place of the mee

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ROUTE MAP



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EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013, IN RESPECT OF SPECIAL BUSINESS SET OUT IN THE NOTICE CONVENING THE ANNUAL GENERAL MEETING:-

Item No. 4

Issue of Bonus Equity Shares in the Ratio of 2:1 (2 Bonus Shares for every 1 Existing Share held) by Capitalization of Reserves

With a view to capitalize accumulated reserves, reward existing shareholders and align the capital base with expanded business operations and the proposed capital market initiatives of the Company, the Board of Directors at its meeting held on 2nd September, 2026 recommended capitalization of a sum not exceeding ₹8,33,52,000/- out of the Free Reserves / Securities Premium Account / Surplus in Profit & Loss Account for issuance of 83,35,200 Bonus Equity Shares of face value of ₹10/- each fully paid-up in the ratio of 2:1 (Two new Equity Shares for every One existing Equity Share held as on the Record Date to be determined by the Board).

The existing paid-up Equity Share Capital of the Company is ₹4,16,76,000/- (Rupees Four Crores Sixteen Lakhs Seventy-Six Thousand Only) divided into 41,67,600 (Forty-One Lakhs Sixty-Seven Thousand Six Hundred) Equity Shares of ₹10/- each. Upon completion of the proposed Bonus Issue, the paid-up Equity Share Capital would increase to ₹12,50,28,000/- (Rupees Twelve Crores Fifty Lakhs Twenty-Eight Thousand Only) divided into 1,25,02,800 (One Crore Twenty-Five Lakhs Two Thousand Eight Hundred) Equity Shares of ₹10/- each.

The proposed Bonus Issue is in accordance with Section 63 of the Companies Act, 2013 read with Rule 14 of the Companies (Share Capital and Debentures) Rules, 2014 and the enabling provisions of the Articles of Association of the Company. The Company shall ensure, before allotment, compliance with the conditions prescribed under Section 63, including that there is no default in payment of interest or principal in respect of fixed deposits or debt securities, no default in payment of statutory dues of employees, and that any partly paid-up shares, if any, outstanding on the date of allotment are made fully paid-up.

The Bonus Equity Shares, upon allotment, shall rank pari-passu in all respects with the existing Equity Shares of the Company and shall be credited in dematerialised form to the respective beneficiary accounts of the eligible Members in accordance with applicable law and depository procedures.

None of the Directors, Key Managerial Personnel of the Company or their relatives are concerned or interested in the resolution, except to the extent of their respective shareholding in the Company and the Bonus Equity Shares to which they may become entitled in the same proportion as all other eligible shareholders.

The Board of Directors recommends the Ordinary Resolution of the Notice for approval by the Members.

Pre- and Post-Bonus Capital Structure

Particulars	No. of Equity Shares	Face Value	Paid-up Capital
Pre-Bonus	41,67,600	₹10/-	₹4,16,76,000/-
Bonus Shares Proposed	83,35,200	₹10/-	₹8,33,52,000/-
Post-Bonus	1,25,02,800	₹10/-	₹12,50,28,000/-

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INDICATIVE LIST OF ALLOTTEES FOR BONUS SHARES
Proposed Ratio: 2:1 | Existing Shares: 41,67,600 | Proposed Bonus Shares: 83,35,200 | Post-Bonus Shares: 1,25,02,800

S. No.	Name of Shareholder	Pre-Bonus Shares	Bonus Shares	Post-Bonus Shares	Distinctive From	Distinctive To
1	Rajesh Kumar Rastogi	7,98,100	15,96,200	23,94,300	4167601	5763800
2	Neeraj Rastogi	22,350	44,700	67,050	5763801	5808500
3	Sameer Rastogi	25,350	50,700	76,050	5808501	5859200
4	Nisha Rastogi	11,00,800	22,01,600	33,02,400	5859201	8060800
5	Vivek Agarwal	10,000	20,000	30,000	8060801	8080800
6	Hina Rastogi	3,61,500	7,23,000	10,84,500	8080801	8803800
7	Manas Rastogi	7,56,500	15,13,000	22,69,500	8803801	10316800
8	Mehul Rastogi	7,12,500	14,25,000	21,37,500	10316801	11741800
9	Namita Rastogi	3,80,500	7,61,000	11,41,500	11741801	12502800
	TOTAL	**41,67,600**	**83,35,200**	**1,25,02,800**	**4167601**	**12502800**

Item No. 5

Alteration of Memorandum of Association in Conformity with The Companies Act, 2013 and SEBI Listing Regulations

The Memorandum of Association ("MOA") of the Company was originally adopted in accordance with the provisions of the Companies Act,1956 applicable at the time of its incorporation and has been amended from time to time, as applicable.
With the enactment of the Companies Act, 2013 ("Act") and the proposed Listing of the Company on the Stock Exchanges, it is proposed to bring the Memorandum of Association more in line with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

Accordingly, with a view to bringing the MOA of the Company in conformity with the applicable provisions of the Act, the rules made thereunder and the SEBI Listing Regulations, the Board of Directors of the Company, at its meeting held on 02nd September, 2026, considered and approved the proposal for alteration and substitution of the existing MOA, subject to the approval of the Members of the Company.

The proposed alteration primarily seeks to update, align and rationalise the provisions of the MOA in accordance with the provisions of Section 4 and other applicable provisions of the Act and the rules made thereunder, as well as the applicable requirements of the SEBI Listing Regulations.

The Board of Directors is of the opinion that the proposed alteration and substitution of the MOA is in the interest of the Company and its Members and recommends the Special Resolution set out at shorter Notice for approval by the Members.

None of the Directors, Key Managerial Personnel of the Company and their respective relatives is, in any way, concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their respective shareholding, if any, in the Company.

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Item No. 6

Alteration of Article of Association in Conformity with The Companies Act, 2013 and SEBI Listing Regulations

The Article of Association ("AOA") of the Company was originally adopted in accordance with the provisions of the Companies Act,1956 applicable at the time of its incorporation and has been amended from time to time, as applicable.

With the enactment of the Companies Act, 2013 ("Act") and the proposed Listing of the Company on the Stock Exchanges, it is proposed to bring the Articles of Association more in line with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

Accordingly, with a view to bringing the AOA of the Company in conformity with the applicable provisions of the Act, the rules made thereunder and the SEBI Listing Regulations, the Board of Directors of the Company, at its meeting held on 02nd September, 2026, considered and approved the proposal for alteration and substitution of the existing AOA, subject to the approval of the Members of the Company

The proposed alteration primarily seeks to update, align and rationalise the provisions of the AOA in accordance with the provisions of Section 14 and other applicable provisions of the Act and the rules made thereunder, as well as the applicable requirements of the SEBI Listing Regulations.

The Board of Directors is of the opinion that the proposed alteration and substitution of the AOA is in the interest of the Company and its Members and recommends the Special Resolution set out at shorter Notice for approval by the Members.

None of the Directors, Key Managerial Personnel of the Company and their respective relatives is, in any way, concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their respective shareholding, if any, in the Company.

Item no. 7

Approval of Initial Public Offer

The Company proposes to undertake an **Initial Public Offer ("IPO")** of its Equity Shares and to list the Equity Shares of the Company on the **SME Platform of the Stock Exchange**, in accordance with the applicable provisions of the **Companies Act, 2013**, the **Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018**, as amended, and other applicable laws, rules and regulations.

In connection with the proposed IPO, the Company proposes to create, offer, issue and allot up to 47,28,000 (Forty Seven Lakh twenty eight Thousand) **Equity Shares** of face value of **₹10/- (Rupees Ten Only)**, or such other number of Equity Shares as may be determined by the Board, at such price or price band including premium, if any, as may be decided in consultation with the **Book Running Lead Manager / other intermediaries**, and in accordance with applicable laws and regulatory requirements.

The IPO may be undertaken through such permissible mechanism, including **Book Building Process**, and may be offered to such categories of investors as may be permissible under applicable law, including **Qualified Institutional Buyers, Non-Institutional Investors, Individual Investors**, and other eligible investors.

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The approval of the Members is being sought by way of a **Special Resolution** to authorize the Board of Directors of the Company (including any duly constituted Committee thereof) to undertake the proposed IPO and to do all such acts, deeds, matters and things as may be necessary, desirable, proper or expedient in connection therewith, including but not limited to:

- determining the size, structure, timing and terms of the Issue;
- appointment of intermediaries, including the Book Running Lead Manager, Registrar to the Issue, Legal Advisors and other agencies/intermediaries;
- approval and filing of the draft and final offer documents with the concerned authorities;
- deciding the issue price / price band and other terms of the Issue;
- finalization of basis of allotment and listing of the Equity Shares; and
- complying with all statutory, regulatory and procedural requirements in this regard.

The proposed resolution also seeks approval of the Members to permit investment in the Equity Shares of the Company by eligible foreign investors including **Foreign Institutional Investors (FIIs), Foreign Portfolio Investors (FPIs), Non-Resident Indians (NRIs)** and other eligible persons, subject to applicable laws, sectoral caps, and necessary approvals, if any.

The Board is of the opinion that the proposed IPO and listing of the Equity Shares on the SME Platform would be in the best interests of the Company and its Members.

Accordingly, the Board recommends the resolution set out of the accompanying Notice for approval of the Members as a **Special Resolution**.

None of the **Directors**, **Key Managerial Personnel** of the Company and/or their relatives is, in any way, concerned or interested, financially or otherwise, in the said resolution, except to the extent of their respective shareholding, if any, in the Company.

Item No. 8

Regularisation / Appointment of Dr. Sanjeev Sharma as an Independent Director

The Board of Directors of the Company, pursuant to the provisions of Section 161(1) of the Companies Act, 2013 ("the Act") and Articles of Association of the Company, and based on the recommendation of the Nomination and Remuneration Committee, appointed Dr. Sanjeev Sharma (DIN: 01944325) as an Additional Director in the capacity of Non-Executive Independent Director of the Company with effect from February 17, 2026.
In terms of Section 161(1) of the Act, Dr. Sanjeev Sharma holds office as an Additional Director up to the date of the ensuing Annual General Meeting.

In the opinion of the Board, Dr. Sanjeev Sharma fulfills the conditions specified in the Companies Act, 2013 and the rules made thereunder for appointment as an Independent Director and he is independent of the management. A copy of the draft letter of appointment setting out the terms and conditions of his appointment is available for inspection by members at the Registered Office during business hours.

Accordingly, the Board recommends the Ordinary Resolution set out at for approval by the members.

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Except Dr. Sanjeev Sharma, being the appointee, and his relatives, none of the Directors, Key Managerial Personnel (KMP) of the Company, or their relatives are concerned or interested, financially or otherwise, in the resolution.

Item No. 9

Regularisation / Appointment of Mr. Nitish Khaitan as an Independent Director

The Board of Directors of the Company, pursuant to the provisions of Section 161(1) of the Companies Act, 2013 ("the Act") and Articles of Association of the Company, and based on the recommendation of the Nomination and Remuneration Committee, appointed Mr. Nitish Khaitan (DIN: 11522120) as an Additional Director in the capacity of Non-Executive Independent Director of the Company with effect from February 17, 2026.

In terms of Section 161(1) of the Act, Mr. Nitish Khaitan holds office as an Additional Director up to the date of the ensuing Annual General Meeting.

In the opinion of the Board, Mr. Nitish Khaitan fulfills the conditions specified in the Companies Act, 2013 and the rules made thereunder for appointment as an Independent Director and he is independent of the management. A copy of the draft letter of appointment setting out the terms and conditions of his appointment is available for inspection by members at the Registered Office during business hours.

Accordingly, the Board recommends the Ordinary Resolution set out for approval by the members.

Except Mr. Nitish Khaitan, being the appointee, and his relatives, none of the Directors, Key Managerial Personnel (KMP) of the Company, or their relatives are concerned or interested, financially or otherwise, in the resolution

Item No. 10

Regularisation / Appointment of Ms. Niyati Rathod as an Independent Director

The Board of Directors of the Company, pursuant to the provisions of Section 161(1) of the Companies Act, 2013 ("the Act") and Articles of Association of the Company, and based on the recommendation of the Nomination and Remuneration Committee, appointed Ms. Niyati Rathod (DIN: 11828037) as an Additional Director in the capacity of Non-Executive Independent Director of the Company with effect from August 04, 2026.

In terms of Section 161(1) of the Act, Ms. Niyati Rathod holds office as an Additional Director up to the date of the ensuing Annual General Meeting.

In the opinion of the Board, Ms. Niyati Rathod fulfills the conditions specified in the Companies Act, 2013 and the rules made thereunder for appointment as an Independent Director and she is independent of the management. A copy of the draft letter of appointment setting out the terms and conditions of her appointment is available for inspection by members at the Registered Office during business hours.

Accordingly, the Board recommends the Ordinary Resolution set out for approval by the members.

Except Ms. Niyati Rathod, being the appointee, and her relatives, none of the Directors, Key Managerial Personnel (KMP) of the Company, or their relatives are concerned or interested, financially or otherwise, in the resolution.

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BRIEF PROFILE AND STATUTORY PARTICULARS OF DIRECTORS SEEKING APPOINTMENT / REGULARISATION AT THE ANNUAL GENERAL MEETING

[Pursuant to Clause 1.2.5 of Secretarial Standard on General Meetings (SS-2) and Section 102 of the Companies Act, 2013]

Particulars / SS-2 Requirement	Dr. Sanjeev Sharma	Mr. Nitish Khaitan	Ms. Niyati Rathod
Director Identification Number (DIN)	01944325	11522120	11828037
Date of Birth & Age	02/09/1968 (Age: 58 years)	23/10/1989 (Age: 37 years)	15/08/1994 (Age: 32 years)
Nationality	Indian	Indian	Indian
Date of First Appointment on the Board	17/02/2026 (Additional Director)	17/02/2026 (Additional Director)	04/08/2026 (Additional Director)
Qualifications	Ph.D., Post Graduate in Environmental Science	Chartered Accountant (FCA), B.Com	Company Secretary Graduate
Experience and Nature of Expertise in Specific Functional Area	Over 25 years of extensive experience in environmental management, industrial pollution control, regulatory clearances, sustainability, and ESG compliance.	Over 12 years of core expertise in statutory audit, taxation, internal financial controls, corporate restructuring, Indian GAAP & Ind AS.	Over 10 years of extensive experience in strategic administration, corporate governance
Terms and Conditions of Appointment	Non-Executive Independent Director for a term of 5 consecutive years w.e.f. 17/02/2026 up to 16/02/2031, not liable to retire by rotation.	Non-Executive Independent Director for a term of 5 consecutive years w.e.f. 17/02/2026 up to 16/02/2031, not liable to retire by rotation.	Non-Executive Independent Director for a term of 5 consecutive years w.e.f. 04/08/2026 up to 03/08/2031, not liable to retire by rotation.
Remuneration sought to be paid	Sitting fees for attending meetings of the Board and Committees as approved by the Board.	Sitting fees for attending meetings of the Board and Committees as approved by the Board.	Sitting fees for attending meetings of the Board and Committees as approved by the Board.

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Remuneration last drawn (FY 2025-26)	Nil (Only sitting fees as applicable)	Nil (Only sitting fees as applicable)	Nil (Only sitting fees as applicable)
Shareholding in the Company	Nil	Nil	Nil
Relationship with other Directors, Manager and other KMP	None / Unrelated to any Director or KMP	None / Unrelated to any Director or KMP	None / Unrelated to any Director or KMP
Number of Meetings of the Board attended during the year	2 (out of 2 held during tenure)	2 (out of 2 held during tenure)	N.A. (Appointed on 04/08/2026)
Other Directorships held in Public/Private Companies	Enviro Infra Solutions Pvt. Ltd.	Nil	Nil
Committee Memberships / Chairmanships in other Companies	Nil	Nil	Nil
Committees in ALDE MEDI IMPEX LIMITED	1. Audit Committee (Chairman) 2. Nomination & Remuneration Committee (Member) 3. Stakeholders Relationship Committee (Chairman)	1. Nomination & Remuneration Committee (Chairman) 2. Audit Committee (Member)	1. Nomination & Remuneration Committee (Member) 2. Audit Committee (Member)

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DIRECTORS' REPORT
FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026

To,
The Members,
ALDE MEDI IMPEX LIMITED

Your Director's have immense pleasure in presenting the 29th Annual Report of the Company along with the Audited Financial Statements for the Financial Year ended March 31, 2026.

1. FINANCIAL SUMMARY AND PERFORMANCE HIGHLIGHTS

The financial performance of the Company for the year under review on both Standalone and Consolidated basis along with the previous year's figures is summarized below:

(in Thousands)

Particulars	Standalone F.Y. 2025-26	Standalone F. Y. 2024-25	Consolidated F. Y. 2025-26	Consolidated F. Y. 2024-25
Revenue from Operations	9,85,116.39	8,06,208.25	10,51,592.12	8,06,208.25
Other Income	27,208.85	7,144.55	25,680.19	7,144.55
Total Income	**10,12,325.24**	**8,13,352.80**	**10,77,272.31**	**8,13,352.80**
Total Expenses	8,47,165.64	7,36,833.72	9,03,435.33	7,36,833.72
Profit Before Tax (PBT)	**1,65,159.60**	**76,519.08**	**1,73,836.97**	**76,519.08**
Tax Expense: Current Tax	45,713.42	20,293.19	45,713.42	20,293.19
Tax Expense: Deferred Tax (Asset) / Liability	1800.68	(134.44)	1,800.64	(134.44)
Total Tax Expense	47,514.10	20,158.75	43,912.78	20,427.63
Profit After Tax (PAT) for the year	**1,21,246.86**	**56,091.46**	**1,29,924.19**	**56,091.46**

2. STATE OF COMPANY'S AFFAIRS AND OPERATIONAL REVIEW

During the Financial Year 2025–26, your Company achieved exceptional business growth, setting new operational and commercial benchmarks across both domestic and global pharmaceutical markets. Key operational highlights include:

- **Robust Revenue Trajectory:** The Company recorded Consolidated Revenue from Operations of ₹10,51,592.12 Thousands, representing a stellar growth of 30% over ₹8,06,208.25 Thousands in FY 2024–25. On a Standalone basis, Revenue from Operations surged to ₹9,85,116.39 Thousands from ₹8,06,208.25 Thousands in the previous fiscal.5

3. CHANGE IN THE NATURE OF BUSINESS

There was no change in the nature of business of the Company during the Financial Year under review. The Company continues to operate as an integrated pharmaceutical and healthcare enterprise engaged in the marketing, trading, distribution, and export of pharmaceutical formulations, nutraceuticals, and allied medical specialties.

4. DIVIDEND

With a view to conserve internal cash resources for ongoing business modernization, brand acquisitions, working capital funding for expanding international operations, and strategic capital expenditure, your Directors have deemed it prudent not to recommend any dividend on the Equity Shares for the Financial Year ended March 31, 2026. The entire profit has been retained in the Surplus / Retained Earnings Account.

5. TRANSFER TO RESERVES

The Company has not transferred any amount to the General Reserve during the financial year ended March 31, 2026. The entire Standalone Net Profit for the year of ₹1,21,246.86 Thousands has been carried forward to the Surplus in the Statement of Profit and Loss under Reserves and Surplus, taking the cumulative Standalone Surplus to ₹2,12,857.80 Thousands (Consolidated Surplus: ₹2,21,534.93 Thousands) as at March 31, 2026.

6. SHARE CAPITAL

A. Capital Structure as on March 31, 2026:

During the Financial Year ended March 31, 2026, there was no change in the Authorized, Issued, Subscribed, and Paid-up Share Capital of the Company. The Capital Structure as at March 31, 2026 stood as follows:

- Authorized Share Capital: ₹6,00,00,000/- (Rupees Six Crores Only) divided into 60,00,000 (Sixty Lakhs) Equity Shares of ₹10/- each.

- Issued, Subscribed & Paid-up Share Capital: ₹4,16,76,000/- (Rupees Four Crores Sixteen Lakhs Seventy-Six Thousand Only) divided into 41,67,600 (Forty-One Lakhs Sixty-Seven Thousand Six Hundred) Equity Shares of ₹10/- each fully paid up.

B. Substantial Post-Balance Sheet Corporate Action – Bonus Issue (2:1 Ratio):

Subsequent to the end of the Financial Year 2025–26, the Board of Directors, subject to the Members approval, recommended the capitalization of the Company's Free Reserves / Surplus for the purpose of issuing and allotting 83,35,200 (Eighty-Three Lakhs Thirty-Five Thousand Two Hundred) Equity Shares of ₹10/- each, credited as fully paid-up, by way of Bonus Issue in the ratio of 2:1 (Two new Equity Shares to be issued for every One Equity Share held) to the eligible members whose names appear on the Register of Members on the Record Date, i.e. September 02, 2026.

C. Other Share Capital Disclosures:

During the year under review, the Company did not issue any shares with differential voting rights, sweat equity shares, or employee stock option schemes (ESOPs), nor did it initiate any buy-back of securities.

7. MATERIAL CHANGES AND COMMITMENTS AFFECTING FINANCIAL POSITION

There have been no material changes and commitments affecting the financial position of the Company which have occurred between March 31, 2026, and the date of this Report.

8. BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Board Composition as on March 31, 2026:

The Board of Directors of the Company is broad-based and professionally diversified, comprising an optimum combination of Executive and Independent Non-Executive Directors in accordance with good corporate governance standards. As on March 31, 2026, the Board comprised Six (6) Directors:

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S. No.	Name of Director	Designation & Category
1	Mr. Rajesh Kumar Rastogi	Chairman & Whole-Time Director (Promoter)
2	Mr. Manas Rastogi	Managing Director (Promoter)
3	Mr. Mehul Rastogi	Whole-Time Director (Promoter)
4	Mr. Sanjeev Sharma	Additional Director (Non-Executive Independent)
5	Mr. Nitish Khaitan	Additional Director (Non-Executive Independent)
6	Ms. Sonia Mendiratta	Additional Director (Non-Executive Independent)

B. Appointments, Re-appointments and Cessations:

(i) **Directors:** During the year under review, the Board of Directors, appointed Mr. Sanjeev Sharma, Ms. Sonia Mendiratta and Mr. Nitish Khaitan as Additional Directors in the capacity of Non-Executive Independent Directors of the Company with effect from February 17, 2026.

Post completion of the year under review, Ms. Sonia Mendiratta, Non-Executive Independent Director resigned w.e.f. 25th May, 2026 and Ms. Niyati Prashant Rathod was appointed as Additional Director in the capacity of Non-Executive Independent Directors of the Company with effect from 4th August, 2026.

In terms of Section 161(1) of the Companies Act, 2013, they hold office up to the date of the ensuing Annual General Meeting. The Company has received notices in writing under Section 160 proposing their candidatures for their appointment as Independent Directors for a tenure of Five (5) consecutive years.

In terms of Section 152(6) of the Companies Act, 2013, Mr. Mehul Rastogi (DIN: 06958331), Whole-Time Director, retires by rotation at the ensuing Annual General Meeting and, being eligible, offers himself for re-appointment. The Board recommends his re-appointment.

Declaration by Independent Directors:

The Company has received necessary declarations from all the Independent Directors confirming that they meet the criteria of independence as stipulated under Section 149(6) of the Companies Act, 2013 and have registered themselves in the Independent Director's Databank maintained by the Indian Institute of Corporate Affairs (IICA). In the opinion of the Board, they possess requisite integrity, expertise, experience, and proficiency.

(ii) Key Managerial Personnel (KMP):

Mr. Mayank Mishra was appointed as the Chief Financial Officer of the Company with effect from 26th May, 2026.

Ms. Rachana Jajoo was appointed as the Company Secretary & Compliance Officer the Company with effect from 18th February, 2026. Post completion of the year under review, Ms. Rachana Jajoo tendered her resignation with effect from 11th August, 2026.

Pursuant to the provisions of Section 203 of the Companies Act, 2013, the following executives continue as the Key Managerial Personnel of the Company:

1. Mr. Manas Rastogi – Managing Director
2. Mr. Rajesh Kumar Rastogi – Chairman & Whole-Time Director
3. Mr. Mehul Rastogi – Whole-Time Director
4. Mr. Mayank Mishra – Chief Financial Officer (CFO) (appointed with effect from 26th May, 2026)

5. Ms. Rachana Jajoo – Company Secretary & Compliance Officer (upto 11th August, 2026)
5. Ms. Tanvi Kumari – Company Secretary & Compliance Officer (appointed with effect from 1st September, 2026)

9. NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS

The Board of Directors met Ten (10) times during the Financial Year 2025–26 in full compliance with the provisions of Section 173 of the Companies Act, 2013, and Secretarial Standard-1 (SS-1) issued by the Institute of Company Secretaries of India (ICSI). The gap between any two consecutive meetings did not exceed one hundred and twenty (120) days. The details of Board Meetings held and attendance of Directors are as follows:

Name of Director	Category	Meetings Held during Tenure	Meetings Attended
Mr. Rajesh Kumar Rastogi	Whole-Time Director (Promoter)	10	10
Mr. Manas Rastogi	Managing Director & CEO (Promoter)	10	10
Mr. Mehul Rastogi	Whole-Time Director (Promoter)	10	10
Mr. Sanjeev Sharma (w.e.f 17th February, 2026)	Additional Independent Director	0	0
Mr. Nitish Khaitan (w.e.f 17th February, 2026)	Additional Independent Director	0	0
Ms. Sonia Mendiratta (w.e.f 17th February, 2026)	Additional Independent Director	0	0

Dates of Board Meetings held during FY 2025–26 (1) April 07, 2025 (2) May 02, 2025 (3) June 02, 2025 (4) July 30, 2025 (5) August 05, 2025 (6) August 07, 2025 (7) October 01, 2025 (8) December 12, 2025 (9) January 21, 2026 (10) February 17, 2026.

10. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the provisions of Section 134(3)(c) and Section 134(5) of the Companies Act, 2013, your Directors, based on the representations received from the Operating Management, confirm that:

- **(a)** in the preparation of the Annual Financial Statements for the Financial Year ended March 31, 2026, the applicable Accounting Standards have been followed along with proper explanation relating to material departures, if any;
- **(b)** 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, 2026, and of the profit of the Company for that period;
- **(c)** 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;
- **(d)** the Directors have prepared the Annual Accounts on a 'Going Concern' basis;
- **(e)** the Directors have laid down adequate Internal Financial Controls to be followed by the Company and that such internal financial controls are adequate and operating effectively; and
- **(f)** the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

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11. STATUTORY AUDITORS AND AUDITORS' REPORT

M/s. Rastogi and Donald, Chartered Accountants, (Firm Registration No: 506109C) who were appointed as the Statutory Auditors of the Company, tendered their resignation on 28th March, 2026. M/s Bhatia & Bhatia, Chartered Accountants (Firm Registration No. 003202N) were appointed as the Statutory Auditors of the Company to fill the casual vacancy caused by the resignation of M/s Rastogi and Donald at the Extra Ordinary General Meeting held on 15th May, 2026. M/s Bhatia & Bhatia are proposed to be appointed as the Statutory Auditors of the Company for a period of 5 years at the ensuing 29th Annual General Meeting till the Annual General Meeting to be held in the year 2031.

Auditor's Report Observations: The Statutory Auditors' Report on the Standalone and Consolidated Financial Statements of the Company for the year ended March 31, 2026, does not contain any qualification, reservation, adverse remark, disclaimer, or modified opinion. The Notes on Financial Statements referred to in the Auditors' Report are self-explanatory and do not call for any further comments or explanations under Section 134(3)(f) of the Companies Act, 2013.

12. SECRETARIAL AUDIT:

The Provisions regarding Secretarial Audit under Section 204 read with Rule 9 of the Companies (Appointment & Remuneration of Managerial Remuneration) Rules, 2014 is not applicable to Company.

13. REPORTING OF FRAUDS BY AUDITORS

During the year under review, neither the Statutory Auditors nor any other auditor has reported to the Board under Section 143(12) of the Companies Act, 2013, any instances of fraud committed against the Company by its officers or employees.

14. PARTICULARS OF LOANS, GUARANTEES, OR INVESTMENTS

The particulars of loans given, guarantees provided, securities pledged, and investments made under the provisions of Section 186 of the Companies Act, 2013, are fully disclosed in the Notes to the Audited Financial Statements.

It is further reported that the Members of the Company at the 28th Annual General Meeting held on August 29, 2025, approved a Special Resolution under Section 186 authorizing the Board of Directors to grant loans, extend guarantees/securities, and make investments in bodies corporate up to an aggregate ceiling limit of ₹30,00,00,000/- (Rupees Thirty Crores Only). All transactions executed during the year were strictly within the approved statutory limits.

15. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

All contracts, arrangements, and transactions entered into by the Company with related parties during the Financial Year 2025–26 were in the ordinary course of business and on an arm's length basis, in full compliance with the provisions of Section 188 of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014.

Prior and specific approvals of the Board were obtained wherever required. There were no materially significant related party transactions which conflicted with the interest of the Company. The particulars of related party contracts and arrangements pursuant to Section 134(3)(h) of the Act read with Rule 8(2) of the Companies (Accounts) Rules, 2014, in the prescribed Form AOC-2, are annexed herewith as **'Annexure – I'** and form an integral part of this Report.

16. SUBSIDIARIES, ASSOCIATES, AND JOINT VENTURES

As on March 31, 2026, the Company had the following subsidiary and associate entities:

1. Globezza Biotech LLC (Sharjah, UAE): Wholly-owned subsidiary.

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Pursuant to the provisions of Section 129(3) of the Act, a statement containing the salient features of the financial statements of the subsidiary and associate company in the prescribed Form AOC-1 is annexed herewith as **'Annexure – II'**. Consolidated Financial Statements prepared in accordance with applicable Indian Accounting Standards also form part of the Annual Report.

17. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, AND FOREIGN EXCHANGE EARNINGS AND OUTGO

The information required under Section 134(3)(m) of the Companies Act, 2013, read with Rule 8(3) of the Companies (Accounts) Rules, 2014, is as under:

- **A. Conservation of Energy:** Although the Company is predominantly engaged in pharmaceutical marketing, trading, and distribution, continuous efforts are made to optimize energy consumption at its corporate offices, temperature-controlled warehouses, and distribution centers by deploying energy-efficient inverter HVAC systems, LED lighting, automated power shut-offs, and optimized logistics routing.
- **B. Technology Absorption:** The Company actively invests in modern enterprise resource planning (ERP) workflows, temperature-logging IoT sensors in pharmaceutical cold chain supply lines, and automated dossier management systems to expedite international health ministry filings. No separate technology absorption expenditure was incurred during the year.
- **C. Foreign Exchange Earnings and Outgo:** The Company achieved remarkable export growth, driving substantial foreign currency inflows:
- Foreign Exchange Earnings (FOB Value of Exports): ₹40,31,69,865.38
- Foreign Exchange Outgo (Imports, Dossier Fees & Travel): ₹84,117,886.29

18. RISK MANAGEMENT POLICY

The Company has formulated and implemented a comprehensive Risk Management Framework that identifies elements of operational, financial, regulatory, currency exchange, and strategic risks. Given the significant export volume, foreign currency volatility is mitigated through proactive hedging mechanisms and natural hedging via import-export balancing. The Board routinely reviews risk mitigation mechanisms to ensure business continuity.

19. ADEQUACY OF INTERNAL FINANCIAL CONTROLS

The Company has in place robust Internal Financial Control (IFC) systems commensurate with the size, scale, and complexity of its operations. These systems ensure the orderly and efficient conduct of its business, including adherence to company policies, safeguarding of assets, prevention and detection of frauds and errors, accuracy and completeness of accounting records, and timely preparation of reliable financial disclosures. The Statutory Auditors have also reviewed these controls and confirmed their adequacy.

20. PUBLIC DEPOSITS

During the Financial Year under review, the Company has neither invited nor accepted any deposits from the public or members within the meaning of Sections 73 to 76 of the Companies Act, 2013, read with the Companies (Acceptance of Deposits) Rules, 2014. As on March 31, 2026, there were no unpaid or unclaimed deposits.

21. CORPORATE SOCIAL RESPONSIBILITY (CSR)

Pursuant to the provisions of Section 135 of the Companies Act, 2013, the Company's Standalone Net Profit for FY 2024–25 crossed the statutory threshold of ₹5,00,00,000/- (Rupees Five Crores) and therefore the Company was required to spend a prescribed amount towards CSR during the Financial Year under review
The Annual Report on CSR Activities containing the composition of the Committee and policy details is annexed herewith as **'Annexure – III'.**

22. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE ACT, 2013

The Company is committed to providing a safe, secure, and respectful working environment. In accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, the Company has constituted an Internal Complaints Committee (ICC). During FY 2025–26, nil complaints were received, disposed of, or pending.

The following is the summary of sexual harassment complaints received and disposed off during the current financial year:

Sr. No.	Particulars	Nos.
a	Number of complaints of Sexual Harassment received in the Year	NIL
b	Number of Complaints disposed off during the year	NIL
c	Number of cases pending more than ninety days	NIL

GENDER WISE COMPOSITION OF EMPLOYEES:-

In alignment with the principles of diversity, unity, and inclusion, the Company discloses below the gender composition of its workforce as on 31st March, 2026.

Male Employees:- 342
Female Employees: - 51
Transgender Employees: - NIL

These disclosures reinforce the Company's efforts to promote an inclusive workplace culture and equal opportunity for all individuals, regardless of gender.

MATERNITY BENEFIT

Your Company is in compliance with all the applicable provisions of the Maternity Benefit Act, 1961 (as amended from time to time), including but not limited to the provision of paid maternity leave, maternity benefits, nursing breaks and related entitlements as prescribed under the law.
Further, your Company is fully committed to supporting the health and well-being of women employees during and after pregnancy, in accordance with statutory requirements.

23. ANNUAL RETURN

Pursuant to Section 92(3) read with Section 134(3)(a) of the Companies Act, 2013, the Annual Return of the Company for the Financial Year ended March 31, 2026, in Form MGT-7, will be accessible on the Company's corporate website at www.aldemedi.com/investors

24. MAINTENANCE OF COST RECORDS

The provisions relating to the maintenance of cost records under sub-section (1) of Section 148 of the Companies Act, 2013, are not applicable to the Company.

25. SIGNIFICANT AND MATERIAL ORDERS PASSED BY REGULATORS OR COURTS

No significant or material orders were passed by any Regulators, Courts, or Tribunals impacting the going concern status and future operations of the Company during the year under review. However, the Company has suo-moto filed an application for Adjudication under Section 454 of the Companies Act 2013 read with Companies (Adjudication of Penalties) Rules 2014 for violation of Section 29(1) of the Companies Act, 2013 read with Rule 9(A) of the Companies (Prospectus And Allotment Of Securities) Rules, 2014 on September 01, 2026.

26. DETAILS OF IBC PROCEEDINGS AND ONE-TIME SETTLEMENT

During the year under review, no application was made or proceeding initiated against the Company under the Insolvency and Bankruptcy Code, 2016 (IBC). Further, there were no instances of one-time settlement with Banks or Financial Institutions.

27. COMPLIANCE WITH SECRETARIAL STANDARDS

The Company has complied with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI), specifically Secretarial Standard on Meetings of the Board of Directors (SS-1) and Secretarial Standard on General Meetings (SS-2).

28. PARTICULARS OF EMPLOYEES:

During the year under review, the Company was having some employees drawing remuneration in excess of the limits prescribed Rule 5(2) of the Companies (Appointment and Remuneration of the Managerial Personnel) Rules, 2014 (as amended upto date). Further, in accordance with Rule 5(2) & (3) of the Companies (Appointment and Remuneration of the Managerial Personnel) Rules, 2014, a statement showing particulars of top ten employees in terms of remuneration drawn as stipulated therein is enclosed herewith as **Annexure IV**.

29. ACKNOWLEDGEMENTS AND APPRECIATION

Your Directors place on record their sincere gratitude and appreciation for the continuous assistance, cooperation, and support extended to the Company by Bankers, Financial Institutions, Government Authorities, Central and State Drug Control Administrations, the Ministry of Corporate Affairs, medical professionals, distributors, stockists, and overseas trading partners.

Your Directors also wish to place on record their deep appreciation for the unstinted commitment, dedication, and exemplary performance of the employees at all levels, whose collective contribution has enabled the Company to achieve unprecedented milestones. Most importantly, the Directors convey their heartfelt thanks to the Shareholders for their enduring faith, trust, and encouragement.

For and on behalf of the Board of Directors of
ALDE MEDI IMPEX LIMITED

Alde Medi Impex Limited

MANAS RASTOGI
Managing Director
DIN: 06958305
Date: September 02, 2026
Place: New Delhi

MEHUL RASTOGI
Whole-Time Director
DIN: 06958331

ANNEXURE – I TO THE DIRECTORS' REPORT

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:

There were no contracts or arrangements or transactions entered into during the year ended March 31, 2026, which were not at arm's length basis (NIL).

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

S. No.	Name of Related Party & Nature of Relationship	Nature of Contracts / Transactions	Duration	Salient Terms & Value (₹ in Lakhs)	Date of Board Approval
1	Mr. Manas Rastogi	Directors Remuneration	12 Months	2,700,000	19-02-25
2	Mr. Mehul Rastogi	Directors Remuneration	12 Months	2,700,000	19-02-25
3	Mr. Rajesh Rastogi	Directors Remuneration	12 Months	1,200,000	19-02-25
4	Mrs. Hina Rastogi	Salary Expenses	12 Months	3,480,000	19-02-25
5	Mrs. Namita Rastogi	Salary Expenses	12 Months	3,480,000	19-02-25
6	Mrs. Nisha Rastogi	Salary Expenses	12 Months	1,800,000	19-02-25
7	Mr. Sanjeev Kumar	Salary Expenses	12 Months	645,460	19-02-25
8	Mrs. Hina Rastogi	Transaction related to DLF Property (Received from Hina Rastogi	One Time	928,977	16-10-24
9	Globezza Biotech	Rental Expenses	Ongoing	360,000	19-02-25
10	Globezza Biotech LLC	Sale of Goods	Ongoing	56,105,056	15-03-23
11	Globezza Biotech	Receivables	Ongoing	268,340	19-02-25
12	Manas Pharmaceuticals	Receivables	Ongoing	10,760	19-02-25
13	Alde Expression Life Science Pvt Ltd	Loan given	Ongoing	33,700,000	19-02-25
14	Alde Expression Life Science Pvt Ltd	Advances against PO	Ongoing	15,100,000	19-02-25
15	Alde Expression Life Science Pvt Ltd	Investment in shares	Ongoing	2,000,000	04-07-25

Alde Medi Impex Limited

16	Alde Expression Life Science Pvt Ltd	Interest Accrued	Ongoing	2,378,713	19-02-25

For and on behalf of the Board of Directors of
ALDE MEDI IMPEX LIMITED

MANAS RASTOGI
Managing Director
DIN: 06958305

MEHUL RASTOGI
Whole-Time Director
DIN: 06958331

Date: September 02, 2026
Place: New Delhi

ANNEXURE – II TO THE DIRECTORS' REPORT

FORM NO. AOC-1

(Pursuant to first proviso to sub-section (3) of section 129 read with Rule 5 of Companies (Accounts) Rules, 2014)
Statement containing salient features of the financial statement of Subsidiaries/Associate Companies/Joint Ventures

Part 'A': Subsidiaries

S. No.	Particulars	Details
1	Name of the Subsidiary	Globezza Biotech LLC
2	Reporting period for the subsidiary concerned	Jan 01, 2025 to December 31, 2025
3	Reporting currency & exchange rate as on last date	AED. Exchange Rate;- 25.45 INR
4	Share Capital	1,00,000 AED
5	Reserves & Surplus	(1,25,867) AED
6	Total Assets	66,45,926 AED
7	Total Liabilities	66,45,926 AED
8	Investments	---
9	Turnover / Revenue from Operations	46,44,597 AED
10	Profit Before Taxation	4,93,682 AED
11	Provision for Taxation	---
12	Profit After Taxation	4,93,682 AED
13	Proposed Dividend	---
14	% of Shareholding held by Company	100%

Part 'B': Associates and Joint Ventures

S. No.	Particulars	Details
1	Name of Associate	---
2	Latest Audited Balance Sheet Date	---
3	Shares of Associate held by the Company on year end	---
4	Amount of Investment in Associate	---
5	Extend of Holding %	---
6	Description of how there is significant influence	---
7	Reason why associate is not consolidated	---
8	Net worth attributable to shareholding	---

Alde Medi Impex Limited

9	Profit / (Loss) for the year attributable to Company	---

For and on behalf of the Board of Directors of
ALDE MEDI IMPEX LIMITED

MANAS RASTOGI
Managing Director
DIN: 06958305
Date: September 02, 2026
Place: New Delhi

MEHUL RASTOGI
Whole-Time Director
DIN: 06958331

ANNEXURE III

ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY ("CSR") ACTIVITIES FOR THE FINANCIAL YEAR 2025-26

(Pursuant to Section 135 of the Companies Act, 2013 read with Rule 8(1) of the Companies (Corporate Social Responsibility Policy) Rules, 2014)

1. Brief outline on CSR Policy of the Company : ALDE MEDI IMPEX LIMITED

2. Composition of CSR Committee: Not Applicable

During the Financial Year 2025-26 the provisions of Section 135 of the Companies Act, 2013 were applicable to the Company. Pursuant to provisions of Section 135(9) of the Companies Act, 2013, where the amount to be spent by a company under sub-section (5) does not exceed fifty lakh rupees, the requirement under sub-section (1) for constitution of the Corporate Social Responsibility Committee shall not be applicable and the functions of such Committee provided under this section shall, in such cases, be discharged by the Board of Directors of such company.

Based on the Audited Financial Statements for preceding three financial years, the average net profit calculated in accordance with the applicable provisions of the Companies Act, 2013 was Rs. 5.10 Crore.

Accordingly, the Company was required to contribute towards the CSR in FY 2025-26 of Rs. 10.21 Lakhs

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company- www.aldemedi.com/investors

4. Provide the executive summary along with web-link(s) of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable – Not Applicable

5.

(a) **Average net profit of the company as per section 135(5) – Rs. 5,10,56,160**
(b) **Two percent of average net profit of the company as per section 135(5) – Rs. 10,21,123**
(c) **Surplus arising out of the CSR projects or programmes or activities of the previous financial years. –** None
(d) **Amount required to be set off for the financial year, if any – NIL**
(e) **Total CSR obligation for the financial year (7a+7b-7c) – Rs. 10,21,123**

6. (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project): Rs. 8,50,000

(b) **Amount spent in Administrative Overheads: Nil**
(c) **Amount spent on Impact Assessment, if applicable: Nil**
(d) **Total amount spent for the Financial Year [(a)+(b)+(c)]: 8,50,000**
(f) **CSR amount spent or unspent for the Financial Year:**

Alde Medi Impex Limited

Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (In Rs.)				
	Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5) of the Act		
	Amount (Rs.)	Date of transfer	Name of the Fund	Amount	Date of transfer
8,50,000	NA	NA	PM Cares Fund	175000	02/09/2026

(f) Excess amount for set off, if any – Not Applicable

Sl. No.	Particulars	Amount (In Rs.)
(1)	(2)	(3)
(i)	Two percent of average net profit of the company as per sub-section (5) of section 135	-
(ii)	Total amount spent for the Financial Year	-
(iii)	Excess amount spent for the Financial Year [(ii)-(i)]	-
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous Financial Years, if any	-
(v)	Amount available for set off in succeeding Financial Years [(iii)-(iv)]	-

7. Details of Unspent CSR amount for the preceding three financial years:

Sr. No	Preceding Financial Year.	Amount transferred to Unspent CSR Account under sub-section (6) of section 135 of the Act (in Rs.)	Balance Amount in Unspent CSR Account under sub-section (6) of section 135 of the Act	Amount spent in the Financial Year (in Rs.).	Amount transferred to a fund as specified under Schedule VII as per second proviso to subsection (5) of section 135 of the Act, if any		Amount remaining to be spent in succeeding financial years. (in Rs.)	Deficiency, if any
					Amount (in Rs).	Date of transfer		

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

	Yes	✓	No

If Yes, enter the number of Capital assets created/ acquired: Not Applicable.

Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

S. No.	Short particulars of the property or asset(s)[including complete address and location of the property]	Pincode of the property or asset(s)	Date of creation	Amount of CSR Amount spent	Details of Company/ Authority/beneficiary of the registered owner		
1	2	3	4	5	6		
					CSR Registration Number, if applicable	Name	Registered address
Not Applicable							

(All the fields should be captured as appearing in the revenue record, flat no, house no, Municipal Office/Municipal Corporation/ Gram panchayat are to be specified and also the area of the immovable property as well as boundaries)

9. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per subsection (5) of section 135 of the Act: – Not Applicable

For and on behalf of the Board of Directors of
ALDE MEDI IMPEX LIMITED

MANAS RASTOGI
Managing Director
DIN: 06958305
Date: September 02, 2026
Place: New Delhi

MEHUL RASTOGI
Whole-Time Director
DIN: 06958331

ANNEXURE IV

Statement pursuant to Section 197 (12) of the Companies Act, 2013 read with Rule 5(2) and Rule 5(3) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and forming part of Directors' Report for the year ended March 31, 2026

Sr.No.	Name of the Employee	Designation	Gross Remuneration p.a. in (Rs.)	Nature Of Employment	Qualifications	Total Experience	Date of Commencement of Employment with the company	Age	Last Employment held before joining the company
1	HINA RASTOGI	IT MANAGER	3,480,000	Permanent	Master of Computer Application	12	12-08-14	38	N/A
2	NAMITA RASTOGI	PURCHASE HEAD - INTERNATIONAL	3,480,000	Permanent	Phd in psychology	12	12-08-14	36	N/A
3	PRANJAL AGARWAL	ADMIN	2,616,000	Permanent	Graduate	12	20-08-14	31	N/A
4	NISHA RASTOGI	CHIEF ADVISOR	1,800,000	Permanent	Bachelor of Arts	14	12-08-12	63	N/A
5	ADITYA AGARWAL	ADMIN	1,800,000	Permanent	Graduate	3	29-11-23	21	N/A
6	CHANDAN GARG	Translator	2,100,000	Permanent	Graduate	2	01-04-24	43	N/A
7	RAJESH KUMAR DHAWAN	VP - INTERNATIONAL BUSINESS	1,380,000	Permanent	Graduate	3	01-02-23	65	N/A
8	YASHDEEP RASTOGI	VP -Operation	1,281,600	Permanent	B.Com, MBA	2	01-04-24	41	N/A
9	ADITI RASTOGI	BUSINESS DEVELOPMENT EXECUTIVE	1,281,600	Permanent	B.Sc (IT)	4	01-07-22	40	N/A
10	MUKESH KUMAR SINGH	Sales Manager	1,200,000	Permanent	Graduate	8	21-01-19	55	N/A

I) None of the above employee except Hina Rastogi and Namita Rastogi are relative of any Director of the Company within the meaning of relative under the Companies Act, 2013.

For and on behalf of the Board of Directors of
ALDE MEDI IMPEX LIMITED

MANAS RASTOGI
Managing Director
DIN: 06958305
Date: September 02, 2026
Place: New Delhi

MEHUL RASTOGI
Whole-Time Director
DIN: 06958331

BHATIA & BHATIA
CHARTERED ACCOUNTANTS

81, Hemkunt Colony, Level-I
Opp. Nehru Place,
New Delhi - 110048
TEL : 4163-5599, 4183-5599
FAX : (011) 4580-5599
e-mail : taxauditor@bnbindia.co
Website : www.bnbindia.co

Independent Auditor's Report

To
The Members,
Alde Medi Impex Limited

Opinion

We have audited the accompanying Standalone financial statements of **Alde Medi Impex Ltd** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss and the statement of Cash Flow Statement and Notes to the account for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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, 2026, and its Profit, and its cash flow for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). 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 independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the 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 were 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.

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Reporting of key audit matters as per SA 701, Key audit matters are not applicable to the company as it is an unlisted company.

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 Board's Report, Management Discussion and Analysis, Corporate Governance Report and Business Responsibility Report in the Annual Report but does not include the financial statements and our auditor's reports thereon. Our opinion on the 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 financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the 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 Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Accounting Standard and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

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Auditor's Responsibilities for the Audit of the 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 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, 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 financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the 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 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 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 the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure A, a statement on the matters Specified in paragraphs 3 and 4 of the Order.

2. As required by section 143(3) of the Companies Act, 2013, 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 purpose of our audit;

b. In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books

c. The Balance Sheet, the Statement of Profit and Loss and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.

d. In our opinion, the aforesaid financial statements comply with the Accounting Standard specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

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e. On the basis of written representations received from the directors as on March 31, 2026, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026, from being appointed as a director in terms of section 164(2) of the Companies Act, 2013.

f. With respect to the adequacy of the internal financial control over financial Reporting of the Company and the operating effectiveness of such controls, under section 143(3)(i) of the Act has been disclosed at Annexure B.

g. With respect to the other matters to be included in the Auditor's Report in accordance with the 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, in our opinion and to the best of our information and according to the explanations given to us:

(i) The Company has disclosed that there are no pending litigations on its financial position in its financial statements.

(ii) The Company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses.

(iii) There is no requirement to transfer any amount to the Investor Education and Protection Fund by the Company.

(iv) (a) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, 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, other than as disclosed in the notes to the `accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf

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of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

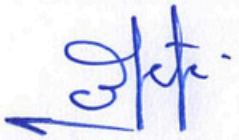
(c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused us to believe that the representations under sub-clause (a) and (b) above contain any material misstatement.

(d) The company has not declared or paid any dividend during the year under review.

i. Based on our examination which includes test checks, the company has used an accounting software for maintaining its books of accounts which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of audit we did not come across any instance of audit trail feature being tampered with. Furthermore, the company adheres to a policy of maintaining audit trails in accordance with statutory requirements for record retention.

For BHATIA & BHATIA
Chartered Accountants
FRN No. **003202N of ICAI**





Ravinder Bhatia (FCA)
(Partner)
Membership No.:017572

Place: New Delhi
Date: 02.09.2026
UDIN: 26017572ZIJSEV7116

Annexure -B

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 2026, 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

BHATIA & BHATIA
NEW DELHI
Chartered Accountants

exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error.

5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to financial statement.

Meaning of Internal Financial Controls with reference to financial statements

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

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

8. In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to financial statement and such controls were operating effectively as at 31 March 2026, based on the internal financial controls with reference to financial statement criteria

BHATIA & BHATIA NEW DELHI Chartered Accountants

established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

For BHATIA & BHATIA
Chartered Accountants
FRN No. **003202N of ICAI**



Place: New Delhi
Date: 02.09.2026
UDIN: 26017572ZIJSEV7116

Ravinder Bhatia (FCA)
(Partner)
Membership No.:017572

Annexure – A to the Auditors' Report on the financial statements of Alde Medi Impex Limited for the year ended 31st March 2026

The Annexure referred to in Independent Auditors' Report to the members of the Company on the financial statements for the year ended 31 March 2026, we report that:

(i) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property Plant and Equipment('PPE');

(b) The Property Plant and Equipment have been physically verified during the year by the management in accordance with a regular programme of verification which in our opinion, provides for physical verification of all the Property, plant and equipment at reasonable intervals. No material discrepancies were noticed on such verification.

(c) In our opinion and 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 all the immovable properties (other than properties where the company is the lessee, and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company.

(d) The Company has not revalued its Property, Plant and Equipment (including Right of Use Assets) or Intangible assets or both during the year;

(e) No proceedings have been initiated or are pending against the company as at 31st March 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under,;

(ii) (a) The inventories have been physically verified by the management during the year. In our opinion and based on the explanations given to us, the coverage and procedure of such verification by the management is appropriate having regard to the size of the company and nature of its operations. No discrepancies of 10% or more in the aggregate for each class of inventories were noticed on such physical verification of inventories.

(b) The company has been sanctioned working capital limits in excess of five crore rupees, in aggregate at points of time during the year from banks on the basis of security of current assets. In our opinion and according to the information and explanation given to us, the returns or statements comprises stock and book debts statements filed by the company with such banks are in agreement with the audited books of accounts of the company with the respective quarters.



(iii)

(a) The Company has granted unsecured loans to Alde Expression Life Science Pvt Ltd covered in the register maintained under Section 189 of the Companies Act, 2013. During the year, unsecured loans amounting to Rs. 337.00 lakhs were granted and the balance outstanding as at 31 March 2026 amounted to Rs. 381.00 Lakhs. The terms and conditions of the grant of such loans are not prejudicial to the interest of the Company. There is an amount of Rs. 23.78 lakhs overdue for more than ninety days. Further, no loan has been renewed or extended nor any fresh loan granted to settle the overdue of existing loans.

(b) The Company has made investments amounting to Rs. 20 lakhs in the shares of Alde Expression Life Science Pvt Ltd during the year. Further, the Company has not provided any guarantees or securities to any entity during the year. The terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the Company's interest.

(c) According to the information and explanations given to us, in respect of loans and advances in the nature of loans, an amount of Rs. 23.78 lakhs is overdue for more than ninety days. In our opinion, reasonable steps have been taken by the Company for recovery of the principal and interest.by the company.

(iv) 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 Companies Act, 2013 in respect of loans granted and investments made during the year.

(v) The Company has not accepted any deposits or amounts which are deemed to be deposits. Hence reporting under clause (v) of the order is not applicable.

(vi) The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act, for any of the business activities undertaken by the Company.

(vii) (a) According to the information and explanations given to us and based on the records of the company examined by us, the company is regular in depositing the undisputed statutory dues, including goods and service tax, provident fund, employees state insurance, Income tax, sales tax, duty of customs, duty of excise, Value added tax, Cess and other material statutory dues applicable to the company have been regularly deposited by it with the appropriate authorities in India;

(b) According to the information and explanations given to us and based on the records of the company examined by us, there are no statutory dues referred to in sub-clause (a) which have not been deposited on account of any disputes.

(viii) In our opinion and according to the information and explanations given to us and on the basis of our examination of records of the company, we have not come across any transactions not

BHATIA & BHATIA NEW DELHI Chartered Accountants

recorded in the books of account which have been surrendered or disclosed as income during the year in the ta x assessments under the Income Tax Act, 1961 (43 of 1961).

(ix) (a) In our opinion, the company has not defaulted in the repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year.

(b) The company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(c) In our opinion and according to the information and explanation given to us the company the term loans obtained during the year were applied for the purposes for which the loans were obtained..;

(d) According to the information and explanation given to us and procedures performed by us and on an overall examination of the financial statements of the company we report that no funds raised on short term basis have been used for long term purposes by the company.

(e) The company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries or associates during the year and hence reporting under clause (ix)(e) of the order is not applicable.

(f) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not raised any loans during the year on the pledge of securities held in its subsidiaries. Accordingly, clause 3(ix)(f) of the Order is not applicable to the Company.

(x) (a) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, clause 3 (x)(a) of the Order is not applicable.

(b) The company has not made any preferential allotment or private placement of shares during the year. Accordingly, clause 3 (x)(b) of the Order is not applicable.

(xi) (a) According to the information and explanations given to us, no fraud on the Company has been noticed or reported during the year.

(b) To the best of our knowledge, no report has been filed by the auditor's u/s 143(12) of the Companies Act in form ADT-4 as prescribed under rule 13 of the companies (Audit and Auditors) Rules, 2014 with the central government.

BHATIA & BHATIA NEW DELHI Chartered Accountants

(c) As represented to us by the management there are No whistle blower complaints received during the year by the company.

(xii) (a) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.

(b) The company is not a Nidhi Company accordingly this clause is not applicable.

(c) The company is not a Nidhi Company accordingly this clause is not applicable

(xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

(xiv) As per the information and explanation given to us, the company is not required to institute system of internal audit. Therefore, this clause is not applicable.

(xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with such directors and hence provisions of section 192 of the companies Act, 2013 are not applicable to the company.

(xvi) (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934. (2 of 1934).Hence reporting under clause (xvi)(a) of the order are not applicable.

(b) The Company has not conducted any non-banking financial or Housing finance activities. Therefore clause (xvi)(b) of the order is not applicable.

(c) The Company is not a Core Investment Company (CIC) as defined in regulations made by Reserve Bank of India. Therefore Clause (xvi)(c) of the order is not applicable.

(d) The Group does not have more CIC therefore clause (xvi)(d) of the order is not applicable

(xvii) According to the information and explanation given to us, the company has not incurred cash losses in the financial year covered under audit or during the previous financial year.

(xviii) There has been resignation of the statutory auditors during the year and, based on the information and explanations given to us, the outgoing auditors have not raised any issues, objections or concerns.

(xix) 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 statements, the auditor's knowledge of the Board of Directors and management plans, We are of the opinion



that nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating 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.

(xx) (a) According to the information and explanations given to us, the Company was required to spend Rs. 10.21 lakh towards Corporate Social Responsibility (CSR) under Section 135 of the Companies Act, 2013 during the year. The Company has spent Rs. 8.50 lakh during the year and the balance amount of Rs. 1.71 lakh remained unspent as at March 31, 2026. The said unspent amount was transferred to the PM Care Fund within the prescribed period in accordance with the provisions of Section 135(6) of the Companies Act, 2013.

(b) According to the information and explanations given to us, there was no amount remaining unspent pursuant to any ongoing project under sub-section (5) of Section 135 of the Companies Act, 2013, as at March 31, 2026. Accordingly, clause 3(xx)(b) of the Order is not applicable.

(xxi) There have been no qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements.

For BHATIA & BHATIA
Chartered Accountants
FRN No. **003202N of ICAI**

BHATIA & BHATIA NEW DELHI Chartered Accountants

Ravinder Bhatia (FCA)
(Partner)
Membership No.:017572

Place: New Delhi
Date: 02.09.2026
UDIN: 26017572ZIJSEV7116

ALDE MEDI IMPEX LIMITED

CIN: U24231DL1997PLC085614

STANDALONE BALANCE SHEET AS AT 31st MARCH, 2026

(Figures in 000's)

Particulars	Note No	As at March 31, 2026	As at March 31, 2025
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	41,676.00	41,676.00
(b) Reserves and Surplus	3	2,12,857.79	1,38,763.17
(c) Money received against share warrants			-
(2) Share application money pending allotment			-
(3) Non-Current Liabilities			
(a) Long-term Borrowings	4	33,768.34	42,580.13
(b) Deferred tax Liabilities (Net)		-	-
(c) Other Long term Liabilities	4B	2,497.18	-
(d) Long term Provisions	5	12,387.71	-
(4) Current Liabilities			
(a) Short-term Borrowings	4A	2,70,886.01	1,71,715.43
(b) Trade Payables	6	96,320.72	1,32,262.86
(c) Other current Liabilities	7	1,45,708.45	1,75,003.39
(d) Short-term Provisions	8	52,918.33	28,625.84
Total		**8,69,020.55**	**7,30,626.83**
II. Assets			
(1) Non-current Assets			
(a) Property, Plant and Equipment and Intangible Assets			-
(I) Property, Plants and Equipment	9	1,01,397.88	28,044.48
(ii) Intangible assets	9	2,059.44	2,920.71
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current Investments	10	10,029.00	39,419.15
(c) Deferred tax Assets (net)	11	8,943.50	4,701.13
(d) Long term loans and Advances	12	38,100.00	-
(e) Other Non-current Assets	13	1,616.26	1,237.05
(2) Current Assets			
(a) Current Investments		-	-
(b) Inventories	21	2,75,015.56	1,87,806.51
(c) Trade Receivables	14	2,80,369.32	4,05,823.52
(d) Cash and cash equivalents	15	5,829.05	4,827.95
(e) Short-term loans and advances	16	96,107.51	26,495.92
(f) Other Current Assets	17	49,553.05	29,350.42
Total		**8,69,020.55**	**7,30,626.83**
Significant Accounting Policies	1		

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

For BHATIA & BHATIA
Chartered Accountants
FRN :- 003202N OF ICAI

BHATIA & BHATIA * NEW DELHI * Chartered Accountants

Ravinder Bhatia (FCA)
Partner
017572
Date: 02-09-2026
Place: New Delhi
UDIN: 26017572ZIJSEV7116

For and on behalf of the Board of Directors of
Alde Medi Impex Limited
CIN:U24231DL1997PLC085614

Manas Rastogi
Director
DIN: 06958305

Mehul Rastogi
Director
DIN: 06958331

Mayank Mishra
Chief Financial Officer
PAN: AZVPM6528K

Tanvi Kumari
Company Secretary &
Compliance Officer
PAN:KTKPK7432R
Membership No. A76428

Alde Medi Impex Limited ALDE

ALDE MEDI IMPEX LIMITED

CIN: U24231DL1997PLC085614

STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31st MARCH, 2026

(Figures in 000's)

Particulars	Note	2025-26	2024-25
I. Revenue from operations	18	9,85,116.39	8,06,208.25
II. Other Income	19	27,208.85	7,144.55
III. Total Income (I +II)		**10,12,325.24**	**8,13,352.80**
IV. Expenses:			
Cost of Material Consumed			
Purchases of Stock in Trade	20	4,75,620.52	3,83,213.11
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	21	(87,209.05)	(14,286.42)
Employee Remuneration & benefit	22	1,83,362.15	1,44,121.25
Financial costs	23	35,844.46	23,440.05
Depreciation and amortization expense	9	14,390.81	7,465.04
Other expenses	24	2,25,156.75	1,92,880.69
Total Expenses		**8,47,165.64**	**7,36,833.72**
V. Profit before exceptional and extraordinary items and tax	(III - IV)	1,65,159.60	76,519.08
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		1,65,159.60	76,519.08
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		**1,65,159.60**	**76,519.08**
X. Tax expense:			
(1) Current tax		45,713.42	20,293.19
(2) Deferred tax		1,800.68	(134.44)
XI. Profit(Loss) from the period from continuing operations	(IX-X)	1,21,246.86	56,091.46
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discounting operations		-	-
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV. Profit/(Loss) for the period (XI + XIV)		**1,21,246.86**	**56,091.46**
XVI. Earning per equity share:			
(1) Basic		29.09	13.46
(2) Diluted		29.09	13.46

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

For BHATIA & BHATIA
Chartered Accountants
FRN :- 003202N OF ICAI

Ravinder Bhatia (FCA)
Partner
017572
Date: 02-09-2026
Place: New Delhi
UDIN: 26017572ZIJSEV7116

BHATIA & BHATIA * NEW DELHI * Chartered Accountants

For and on behalf of the Board of Directors of
Alde Medi Impex Limited
CIN:U24231DL1997PLC085614

Manas Rastogi
Director
DIN: 06958305

Mehul Rastogi
Director
DIN: 06958331

Mayank Mishra
Chief Financial Officer
PAN: AZVPM6528K

Tanvi Kumari
Company Secretary &
Compliance Officer
PAN:KTKPK7432R
Membership No. A76428

Alde Medi Impex Limited ALDE

ALDE MEDI IMPEX LIMITED

CIN: U24231DL1997PLC085614

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2026

(Figures in 000's)

Particulars	As on 31.03.2026	As on 31.03.2025
Profit before tax	1,65,159.60	76,519.08
Non- Cash adjustment to reconcile profit before tax to net cash flows		
Prior Period Adjustments	(49.36)	
Depreciation and Amortisation	14,390.81	7,465.04
Provision for Gratuity	4,089.63	
Provision for Leave Encashment	569.44	
Provision for Bonus	2,049.61	
Adjustment of items related to non Operating Activities:		
Interest income on FDR	(2,448.37)	(69.64)
Finance Cost paid	35,844.46	23,440.05
Foreign Exchange	(23,213.51)	-
Profit/Loss on Sale of Fixed assets	-	(64.77)
	1,96,392.31	1,07,289.77
Cash flow from Operations before Working Capital Changes		
(Increase)/Decrease in Other Current Assets	(20,202.62)	10,295.65
(Increase)/Decrease in trade receivable	1,48,667.71	(2,20,762.21)
(Increase)/Decrease in Inventory	(87,209.05)	(14,286.42)
(Increase)/Decrease in short Term Loan & Advances	(69,611.59)	(7,577.11)
Increase/(Decrease) in Other Current Liabilities	(29,294.94)	(43,940.63)
Increase/(Decrease) in Trade Payables	(35,942.14)	46,218.02
Increase/(Decrease) in short term borrowings	99,170.58	1,64,795.83
Increase/(Decrease) in Short term Provisions	17,583.81	11,808.32
Increase/(Decrease) in Long term Provisions	12,387.71	-
Cash flow from Operations after Working Capital Changes	2,31,941.77	53,841.22
Provision of Income Tax	45,713.42	20,293.19
Net cashflow from operating Activity (A)	1,86,228.35	33,548.03
Cash Flow from Investing Activities		
Purchase of Fixed Assets	(87,103.77)	(19,305.50)
Purchase of shares and Advances	(8,709.85)	(30,228.82)
Sale of Fixed Assets/long term investment	-	5,223.72
Interest received on FDR	2,448.37	69.64
Investment made in Security Deposit	(379.21)	(1,237.05)
	(93,744.46)	(45,478.02)
Cash Flow from Financing Activities		
Proceeds from Bank Finance		35,947.44
Repayment of Long term Borrowings	(8,811.79)	
Proceeds from Long term Liabilties	2,497.18	
Finance Cost paid	(35,844.46)	(23,440.05)
	(42,159.07)	12,507.39
Net incease/Decrease in cash or cash equivalent (A+B+C)	**50,324.82**	**577.39**
Add: Opening Cash and Cash Equivalents		
Cash in Hand	2,159.29	2,296.61
Balance with Bank	2,668.65	1,953.95
Cash & Cash equivalent at the end of year	**55,152.77**	**4,827.95**
Cash and Cash Equivalents at the end of Year		
Cash in Hand	3,181.49	2,159.29
Balance with Bank	2,647.55	2,668.65
	5,829.05	**4,827.95**

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

For BHATIA & BHATIA
Chartered Accountants
FRN :- 003202N OF ICAI

Ravinder Bhatia (FCA)
Partner
017572
Date: 02-09-2026
Place: New Delhi
UDIN: 26017572ZIJSEV7116

BHATIA & BHATIA * NEW DELHI * Chartered Accountants

For and on behalf of the Board of Directors of
Alde Medi Impex Limited
CIN:U24231DL1997PLC085614

Manas Rastogi
Director
DIN: 06958305

Mehul Rastogi
Director
DIN: 06958331

Mayank Mishra
Chief Financial Officer
PAN: AZVPM6528K

Tanvi Kumari
Company Secretary &
Compliance Officer
PAN:KTKPK7432R
Membership No A76428

Alde Medi Impex Limited ALDE

ALDE MEDI IMPEX LIMITED
CIN: U24231DL1997PLC085614

Note 1: Significant Account Policies and Notes to Standalone Audited Financial Statements

1. 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 maketing and trading of Pharmaceuticals Products.

1A SIGNIFICANT ACCOUNTING POLICIES :

a) Basis of Preparation

The financial statement of the company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 the Companies Act, 2013, read with Rule 7 of the Companies Accounting Rules, 2014 and the relevant provisions of the Companies Act ("the 2013Act"), 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted

- Cost of purchases is inclusive of all incidental expenses and net off returns and rebates.
- Sales are net off returns and rebates

b) Use of Estimates :

- Preparation of Financial Statements in conformity with the generally accepted accounting principles requires estimates and assumptions to be made that affects the reported amounts of assets and liabilities and disclosure of contingent liabilities on the date of financial statements and the reported amount of revenue and expenses during the reporting period. Actual results could differ from those estimates and differences between actual results and estimates are recognized in the period in which the results are known or materialized.

c) Revenue Recognition:

1. Revenue from sale of goods is recognized when the significant risks and rewards in respect of ownership of products are transferred by the company.
2. Revenue from services are accounted on accrual basis.
3. Interest income is recognized on time accrual basis.

d) Property, plant and equipment :

I) Property, plant and equipment are stated at cost of Acquisition inclusive of all incidental expenses related to acquisition.
ii) Expenditure during construction period / expenditure incurred till the assets are put to use is treated as preoperative expenses

e) Depreciation/Amortisation :

I. Property, Plant & Equipment

Depreciable amount for assets is the cost of an assets, or other amount substituted for cost, less its estimated residual value. Depreciation on tangible assets has been provided on Straight Line Method as per the useful lives as prescribed in Schedule II of

Assets	Estimated use lives
Building	60 Years
Plant & Machinery	15 Years
Two Wheeler	8 Years
Four Wheeler	10 Years
Furniture & Fixtures	10 Years
Office Equipment	5 years and 10 years
End User Eq. (Laptop, PC), Server & Network	3 Years

ii. Intangible Assets

Intangible Assets are stated at acquisition cost, net of accumulated amortization and accumulated impairment losses, is any. Intangible Assets are amortized on straight line basis over a period of five years being the estimated useful life.

Intangible asset are recognised as per Accounting Standard 26 Intangible Asset.
An intangible asset is recognised if and only if.
(a) it is probable that the future economic benefits that are attributable to the asset will flow to the enterprises; and
(b) the cost of the asset can be measured reliably.

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f) Inventories :

I) Raw Materials and packing Materials are valued at cost.
ii) Finished goods are valued at lower of the cost or net realisable value.
iii) Stocks in Process are valued at cost.
iv) Stores and Spare are valued at estimated realisable value.

v) Inventories are values at lower of cost and the net realisable value after providing for obsolescence and other losses, where considered necessary. Cost is generally determined on weighted average basis except for inventory segregated for a specific order/project, in which case it is valued at their specific costs of purchase. Cost includes all charges in bringing the goods to the point of sale, including octroi and levies, transit insurance and receiving charges.

g) Foreign Exchange Transactions :
Initial recognition:

Transactions in foreign currencies entered into by the Company are accounted at the exchange rates prevailing on the date of the transaction or at rates that closely approximate the rate at the date of the transaction.

Measurement at the balance sheet date:
Foreign currency monetary items (other than derivative contracts) of the Company, outstanding at the balance sheet date are restated at the year-end rates. Non-monetary item of the Company are carried at historical cost.

Treatment of exchange differences:
Exchange differences arising on settlement /restatement of foreign currency monetary assets and liabilities of the Company are recognised as income or expenses in the Statement of Profit and Loss.

h) Employee Benefits :
Short-Term Employee benefits
All employee benefits payable within twelve months of rendering the service are classified as short term benefits. Such benefits include salaries, wages, leave encashment, incentives etc. and the same are recognised in the period in which the employee

Defined Contribution Plans

The Company's contribution to provident fund is considered as defined contribution plans and are charged as an expense based on the amount of contribution required to be made and when services are rendered by the employees.

Defined Benefit Plans

For defined benefit plans in the form of gratuity (unfunded), the cost of providing benefits is determined using the Projected Unit Credit method, with actuarial valuations being carried out at each balance sheet date. Actuarial gains and losses are recognised in the Statement of Profit and Loss in the period in which they occur. Past service cost is recognised immediately to the extent that the benefits are already vested and otherwise is amortised on a straight-line basis over the average period until the benefits become vested. The retirement benefit obligation recognised in the Balance Sheet represents the present value of the defined benefit obligation as adjusted for unrecognised past service cost.

I) Taxation :

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

Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and ale capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws 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 cany forward 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 cany forward of losses and items relating to capital losses, deferred tax assets are recognised only if there is virtual certainty supported by convincing evidence that there will be sufficient future taxable income available to realise the assets. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax lats 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.

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Alde Medi Impex Limited

j) Provisions, Contingent Liabilities and Contingent Assets:
Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the Notes to Accounts. Contingent Assets are neither recognized nor disclosed in the financial statements.

k) Borrowing Costs :
Interest and other borrowing cost attributable to qualifying assets till they are put to use are capitalised. Other Interest and

l) Earning per Share
Basic earnings per share is computed by dividing the profit/(loss) after tax (including the post tax effect of extra ordinary items, if any) by the weighted average number of equity shares outstanding during the year.

Diluted earnings per share is computed using the weighted average number of equity shares that could have been issued on the conversion of all dilutive potential equity shares, if any.

m) Impairment of assets:
The carrying amounts of assets are reviewed at each Balance Sheet date if there is any indication of impairment based on internal/external factors. An asset is impaired when the carrying amount of the asset exceeds the recoverable amount. An impairment loss is charged to the Profit and Loss Account in the year in which an asset is identified as impaired. An impairment Loss recognised in prior accounting periods is reversed if there has been change in the estimate of the recoverable amount.

n) Operating Cycle:
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 the Schedule III to the Companies Act, 2013. Based on the nature of products/activities of the Company and the normal time between acquisition of assets and their realisation 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. As a result, current assets comprise elements that are expected to be realised within 12 months after the reporting date and current liabilities comprise elements that are due for settlement within 12 months after the reporting date.

o) Changes in Accounting Policies in the Periods/Years Covered in the Audited Financials:
There is only change in Significant Accounting Policies which needs to be adjusted in the Restated Summary Statements includes the impact of provision of gratuity made on actuarial valuation report.

p) Accounting of Goods and Service Tax :
Sales, Purchases and Stocks are exclusive of Goods and Service Tax. Accordingly, Balance payable/ Refundable against these taxes as at close of the year are carried forward in the Balance Sheet under respective heads.

q) Preliminary Expenses :
Preliminary Expenses are amortised over a period of 5 years

r) For Ageing analysis of Trade Receivable and Trade Payable refer other note.

For BHATIA & BHATIA
Chartered Accountants
FRN :- 003202N OF ICAI

BHATIA & BHATIA * NEW DELHI * Chartered Accountants

Ravinder Bhatia (FCA)
Partner
017572
Date: 02-09-2026
Place: New Delhi
UDIN: 26017572ZIJSEV7116

For and on behalf of the Board of
Directors of
Alde Medi Impex Limited
CIN:U24231DL1997PLC085614

Manas Rastogi
Director
DIN: 06958305

Mehul Rastogi
Director
DIN: 06958331

Mayank Mishra
Chief Financial Officer
PAN: AZVPM6528K

Alde Medi Impex Limited ALDE

Tanvi Kumari
& Compliance
Officer
PAN:KTKPK7432R
Membership No. A76428

ALDE MEDI IMPEX LIMITED
CIN: U24231DL1997PLC085614

Notes Forming Integral Part of Balance Sheet

Note No:2
Share Capital

(Figures in 000's)

Particulars	As at 31st Match 2026		As at 31 March 2025	
	Number	Amount	Number	Amount
a. Authorised Share Capital:				
Equity Shares of Rs 10 each	60,00,000	60,000	60,00,000	60,000
Preference shares of Rs 10 each	-	-	-	-
b. Issued, Subscribed & Paid up Capital:				
Equity Shares of Rs 10 each fully paid	41,67,600	41,676	41,67,600	41,676
c. Par Value Par share	-	10	-	10
Total	**41,67,600**	**41,676**	**41,67,600**	**41,676**

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	41,67,600.00	4,16,76,000.00	-	-
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	**41,67,600.00**	**4,16,76,000.00**	-	-

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 31st Match 2026		As at 31 March 2025	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Equity Shares :				
Nisha Rastogi	11,00,800.00	26.41	11,00,800.00	26.41
Rajesh Kumar Rastogi	7,98,100.00	19.15	7,98,100.00	19.15
Hina Rastogi	3,61,500.00	8.67	3,61,500.00	8.67
Manas Rastogi	7,56,500.00	18.15	7,56,500.00	18.15
Mehul Rastogi	7,12,500.00	17.10	7,12,500.00	17.10
Namita Rastogi	3,80,500.00	9.13	3,80,500.00	9.13
Total	**41,09,900.00**	**98.62**	**41,09,900.00**	**98.62**

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Alde Medi Impex Limited ALDE

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
Equity Shares					
	-	-	-	-	-
Fully paid up pursuant to contract (s) without payment being received in cash.					
Shares Bought Back	-	-	-	-	-
Fully paid up by way of bonus shares	-	-	-	-	-
Preference Shares					
	-	-	-	-	-
Fully paid up pursuant to contract (s) without payment being received in cash.					
Shares Bought Back	-	-	-	-	-
Fully paid up by way of bonus shares	-	-	-	-	-

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

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

	Equity Shares :	As at 31st Match 2026			As at 31 March 2025		
S. No.	Promoter Name	No. of Shares held	% of Total Shares	% Change during the year	No. of Shares held	% of Total Shares	% Change during the year
1	Nisha Rastogi	11,00,800.00	26%	-	11,00,800.00	26%	-
2	Rajesh Kumar Rastogi	7,98,100.00	19%	-	7,98,100.00	19%	-
3	Manas Rastogi	7,56,500.00	18%	-	7,56,500.00	18%	-
4	Mehul Rastogi	7,12,500.00	17%	-	7,12,500.00	17%	-
	Total	41,09,900.00	81%	-	41,09,900.00	81%	-

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Alde Medi Impex Limited ALDE

ALDE MEDI IMPEX LIMITED
CIN: U24231DL1997PLC085614

Notes Forming Integral Part of Balance Sheet

Note No:3
Reserves & Surplus

(Figures in 000's)

Particulars	As at March 31, 2026	As at March 31, 2025
a. Capital Reserves		
Opening Balance	-	-
(+) Current Year Transfer	-	-
Written Back in Current Year	-	-
Closing Balance	-	-
b. Capital Redemption Reserve		
Opening Balance	-	-
(+) Current Year Transfer	-	-
Written Back in Current Year	-	-
Closing Balance	-	-
c. Securities Premium Account		
Opening Balance	-	-
(+) Securities premium credited on share issue	-	-
(-) Premium utilised for various reasons		
Premium on redemption of Debentures	-	-
Issue of Bonus Shares	-	-
Closing Balance	-	-
d. Debenture Redemption Reserve		
Opening Balance	-	-
(+) Current Year Transfer	-	-
Written Back in Current Year	-	-
Closing Balance	-	-
e. Revaluation Reserve		
Opening Balance	-	-
(+) Current Year Transfer	-	-
Written Back in Current Year	-	-
Closing Balance	-	-
f. Share options outstanding account		
Opening Balance	-	-
(+) Current Year Transfer	-	-
Written Back in Current Year	-	-
Closing Balance	-	-
h. Surplus		
Opening Balance	1,38,763.17	82,671.71
(+)Profit for the current year	1,21,246.86	56,091.46
(+)Transfer from Reserves	-	-
(-)Proposed Dividends		-
(-)Interim Dividends		-
(-) Prior Period Adjustments*	(47,152.23)	-
	2,12,857.79	1,38,763.17
Total	**2,12,857.79**	**1,38,763.17**

***Kindly refer Note -3a**

BHATIA & BHATIA NEW DELHI Chartered Accountants

Alde Medi Impex Limited

Note No:4

Long Term Borrowings

(Figures in 000's)

Particulars	As at March 31, 2026	As at March 31, 2025
Secured Loans		
From Banks		
Msme Loan - 22 (Icici Bank)	-	1,013.85
Kotak Mahindra Bank Car Loan Bmw New	1,837.64	3,682.96
Axis Bank Car Loan Defender	3,825.48	7,388.68
Unsecured Loans		
From Banks		
Msme Loan - 22 (Icici Bank)	1.63	-
Yes Bank	1,432.21	3,154.20
Unity Bank	1,064.53	2,698.95
Deutsche Bank	2,205.57	4,783.27
From NBFC		
Clix Capital Services Pvt Ltd	1,481.78	3,209.17
Iifl Finance Limited	1,637.83	3,344.98
Mas Financial Services Ltd	1,949.58	4,145.15
Money Wise Finance	2,132.25	4,354.76
Poonawalla Fincorp Limited	2,213.13	4,804.17
Godrej Finance Ltd	3,332.33	-
L & T Finance	4,404.39	-
Tata Capital Ltd	6,250.00	-
Total	**33,768.34**	**42,580.13**

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

Note No:4A

Short Term Borrowings

(Figures in 000's)

Particulars	As at March 31,	As at March 31,
Secured Loans		
From Banks		
MSME Loan - 22 (ICICI Bank)	-	1,012.89
ICICI Car Loan Fortuner	-	219.20
ICICI Car Loan Hyder	-	476.29
ICICI Car Loan Mahindra Thar	-	287.69
KOTAK Car Loan BMW (New)	1,845.32	1,692.45
ICICI Car Loan Mg Hector	-	-
Axis Bank Car Loan Defender	3,563.20	3,265.71
Secured OD Repayable on Demand from Banks	1,99,800.42	1,31,018.99
Secured EPC Repayable on Demand from Banks	37,032.23	-
Unsecured Loan		
From Banks		
Deutsche Bank	2,577.70	2,218.11
Unity Bank	1,634.42	2,065.52
Yes Bank	1,722.00	1,483.51
MSME Loan - 22 (ICICI Bank)	1,012.89	-
From NBFC		
Aditya Birla Finance Limited	7,400.71	5,961.81
Clix Capital Services Pvt Ltd	1,727.39	1,480.83
Godrej Finance Limited	666.67	3,945.57
Iifl Finance Limited	1,707.15	1,463.48
Indifi Capital	-	1,971.72
L & T Finance	2,195.61	2,869.89
Mas Financial Services Ltd	2,035.40	1,584.70
Money Wise Finance	2,222.51	1,905.28
Poonawalla Fincorp Limited	2,592.42	2,232.20
Tata Capital Limited	1,150.00	4,559.59
Total	**2,70,886.01**	**1,71,715.43**

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

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Note No: 4B

Other Long term Liabilities **

(Figures in 000's)

Particulars	As at March 31, 2026	As at March 31, 2025
Manas Rastogi	515.59	-
Globezza Biotech LLC	1,981.59	-
Total	**2,497.18**	-

****Kindly refer Note 4C**

Note No: 5

Long Tern Provisions

(Figures in 000's)

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for Gratuity	11,510.51	-
Provision for Leave Encashment	877.20	-
Total	**12,387.71**	-

Note No: 6

Trade Payables

(Figures in 000's)

Particulars	As at March 31, 2026	As at March 31, 2025
Total outstanding dues of Micro and Small Enterprises	59,340.17	83,893.00
Total outstanding dues of creditors other than Micro and Small Enterprises	36,980.55	48,369.86
Total	**96,320.72**	**1,32,262.86**

Note 6.1: The above trade payables and advances from customers are standing in the books, as the company has done trading from the parties for its business purposes.

Note No:7

Other Current Liabilities

(Figures in 000's)

Particulars	As at March 31, 2026	As at March 31, 2025
Expenses and Statutory Dues Payable		
Other payables	345.39	-
Auditors Remuneration Payable	202.50	180.00
Expenses Payable	587.09	785.06
Director Remuneration Payable	481.00	343.70
Electricity Payable	69.15	33.26
EPF Payable	900.44	627.90
ESIC Payable	66.84	27.40
Expenses Payable (Employee)	6,544.76	4,932.20
GST Payable	477.36	3,688.11
Incentive Payable	1,315.54	2,287.94
Interest Payable	1,344.50	988.29
Product Development Charges Payable	-	189.37
Promotional Expense Export Payable	-	2,698.37
Salary Payable	15,866.65	10,182.89
Staff Reimbursement (C)	-	-
TDS/TCS Payable	1,638.70	828.67
Internet and Telephone expenses payable	6.95	-
Interest payable to MSME Suppliers	125.77	
CSR Payable	171.12	
Securities		
Akshay Jain - Security	-	-
Anukul Pharma Guwahati-Security	300.00	300.00
Goel Associates-Security	6,000.00	6,000.00
Krishna Jain Security	-	20,000.00
Pranjal Pharmacuiticals Security	2,000.00	2,000.00
Rahul Singh -Security (KPS)	76,500.00	76,500.00
Swati Medicare Pvt.Ltd-Security	15,000.00	15,000.00
Dawa Deal Private Ltd	500.00	-
Advance from customers	15,264.68	27,410.24
Total	**1,45,708.45**	**1,75,003.39**

Note 7.1: This note includes miscellaneous current obligations of the company that are due within 12 months. It comprise statutory dues, employee-related payables, accrued expenses, and other non-trade liabilities.

BHATIA & BHATIA NEW DELHI Chartered Accountants

Alde Medi Impex Limited ALDE

Note No: 8

Short Term Provisions

(Figures in 000's)

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for Tax (A.Y. 2026-27)	45,713.42	-
Provision for Tax(A.Y.2025-26)	-	20,293.19
Provsion for Gratuity	2,752.87	8,080.79
Provsion for Leave Encashment	181.77	251.87
Provision for Bonus	4,270.27	-
Total	**52,918.33**	**28,625.84**

Note No: 10

Non Current Investments

(Figures in 000's)

Particulars	As at March 31, 2026	As at March 31, 2025
DLF Urban Pvt. Ltd.	-	33,719.15
Investment in Alde Expression	7,700.00	5,700.00
Investment in the shares of Globezza***	2,329.00	-
Total	**10,029.00**	**39,419.15**

*** Kindly Refer Note No 10a

Note No: 12

Long term Loans and Advances

(Figures in 000's)

Particulars	As at March 31, 2026	As at March 31, 2025
Alde Expression Lifesciencs Pvt. Ltd.	38,100.00	-
Total	**38,100.00**	**-**

Note No: 13

Other Non Current Assets

(Figures in 000's)

Particulars	As at March 31, 2026	As at March 31, 2025
Security Deposits		
Barcode Security Deposit	3.00	3.00
GEM Portal Security	25.00	25.00
Maya Puri Office -Security	-	193.05
Security Deposit	10.00	10.00
Security For Flat	110.00	100.00
Security With Akums Drugs & Pharmaceuticals	90.00	90.00
Security with Bioaltus Pharmaceuticals	15.00	15.00
Security with Gentech Healthcare Pvt. ltd.	5.00	5.00
Security with Malik Lifesciences Pvt Ltd	20.00	20.00
Security with Osper Formulations Pvt Ltd	150.00	150.00
Security with Pure & Cure Health Care Pvt ltd	60.00	60.00
Security with Ravenbhel Health Care Pvt. Ltd	50.00	50.00
Security with Ravian Life Science Pvt Ltd	16.00	16.00
MLB Medical College	100.00	100.00
Office Security- Kirti Nagar	350.00	350.00
Office Security- Honduras	237.26	
Security with Principal Motilal Nehru Medical College	50.00	50.00
DLF Refundable charge (REFUNDABLE)	75.00	
KGMU HRF - Security for Tender (EMD)	200.00	
EMD for Tender Fee Saifa Etawa	50.00	
Total	**1,616.26**	**1,237.05**

Note No:14

Trade Receivable

(Figures in 000's)

Particulars	As at March 31, 2026	As at March 31, 2025
(Unsecured, considered good unless otherwise stated)		
(a) Trade Receivables outstanding for a period exceeding six months from the date they were due for payment		
Considered good	37,024	79,763
Considered doubtful	-	-
Less: Provision for doubtful trade receivables	-	-
(b) Other Trade Receivables		
Considered good	2,43,345.23	3,26,060.84
Considered doubtful		-
Total	**2,80,369.32**	**4,05,823.52**

Note 14.1: The above trade receivables are standing in the books, as company has sold goods to its clients and the amount is recoverable against it.

BHATIA & BHATIA NEW DELHI Chartered Accountants

Alde Medi Impex Limited ALDE

Note No:15

Cash & Cash Equivalents

(Figures in 000's)

Particulars	As at March 31, 2026	As at March 31, 2025
Bank Of India Shares Capital Account	83.22	83.38
Cash In Hand	3,181.49	2,159.29
Icici Bank - 2994	157.25	160.00
Somediza Icici - 1060	990.00	-
Export Icici - 1065	23.48	-
Export Icici- 1067	50.00	-
Icici 3276	149.29	1,522.37
Fd	1,194.31	902.89
	-	-
Total	**5,829.05**	**4,827.95**

Note 15.1: Balance with bank is confirmed from bank statement.

Note 15.2: Cash balance is lying in the cash box of the company under the custody of the cashier.

Note No:16

Short Term Loans & Advances

(Figures in 000's)

Particulars	As at March 31, 2026	As at March 31, 2025
Advance to Suppliers	71,136.44	21,921.03
Other Advances		
Advances -Shailendra Tiwari		3,645.92
Hina Rastogi (DLF Loan)		928.98
Advances to staff	4,094.17	
Advance fee deposited for Export Licences	20,668.94	
Advance for Sanitary License	207.96	
Alde Medi Impex (Honduras)	-	
Total	**96,107.51**	**26,495.92**

Note 16.1: This note represents advances paid to suppliers for goods and services and others, which are expected to be adjusted or settled within a period of twelve months from the reporting date.

Note No:17

Other Current Assets

(Figures in 000's)

Particulars	As at March 31, 2026	As at March 31, 2025
Advance Tax (A.Y. 2025-26)	-	20,000.00
Advance Tax (A.Y. 2026-27)	35,650.00	
GST Refund	-	680.20
GST Input Credit Receivables	8,121.75	6,037.92
Draw Back Receivable	274.83	187.79
Income tax Refund	326.36	326.36
Rodtep Receivable	551.51	695.47
TDS Receivables from NBFCs (A.Y. 2026-27)	768.08	
TDS/TCS Receivable A/c (A.Y. 2026-27)	250.42	-
TDS/TCS Receivable (AY 2025-26)	-	170.04
Income tax Refund (A.Y. 2024-25)	-	7.15
Prepaid Insurance	721.07	1,212.81
Prepaid Expenses	292.57	
Accrued Interest	2,140.81	32.67
Branch Set-up Cost	455.63	-
	-	-
Total	**49,553.05**	**29,350.42**

Note 17.1: This note includes various short-term assets such as GST input credits, advance tax, duty drawback receivable, TDS and Prepaid expenses. These assets are expected to be realized or utilized within twelve months from the reporting date.

Note No:3a Prior Period Adjustments due to Restated Figures

(Figures in 000's)

Particulars	Audited	Restated	Difference
Prior Period Correction in Debtors figures	4,05,823.52	3,60,291.22	(45,532.30)
Prior Period Correction in Advance from Customer Figures	27,410.24	26,699.74	710.50
Software Expenses	1,242.48	1,491.48	(249.00)
Decrease in Depreciation on account of above software	28.17	-	28.17
Bonus Provision	-	2,220.67	(2,220.67)
Excess/(Short) Provision for Leave	251.87	489.53	(237.66)
Excess/(Short) Provision for Gratuity	8,080.79	10,173.75	(2,092.97)
Deferred Tax (Liability)/Assets Adjustment	4,701.13	7,142.82	2,441.68
Net Effect on Reserve and Surplus due to Restated figures			**(47,152.23)**

Note No. -4C - Other Long term Liabilities *

During the financial year ended 31 March 2026, the Company acquired 100% of the equity share capital of Globezza Biotech LLC, a limited liability company incorporated under Sharjah Media City Free Zone (SHAMS), United Arab Emirates, pursuant to a Share Transfer Agreement executed on 20 May 2025. Consequently, Globezza Biotech LLC became a Wholly Owned Foreign Subsidiary of Alde Medi Impex Limited with effect from the acquisition date.

BHATIA & BHATIA NEW DELHI Chartered Accountants

Alde Medi Impex Limited ALDE

Background of Acquisition

The entire shareholding in Globezza Biotech LLC was previously held by Mr. Manas Rastogi. The historical acquisition value of the shareholding was AED 100,000. At the time of his acquisition of the shares on 29 September 2021, Mr. Manas Rastogi had paid AED 22,138 (equivalent to approximately INR 5,15,594.02 as on 20-05-2025) towards the acquisition/subscription consideration. The balance amount of AED 77,862 (equivalent to approximately INR 18,13,405.98 as on 20-05-2025) remained payable to Globezza Biotech LLC in accordance with the underlying arrangements governing the acquisition of the shares. Consideration for Acquisition by Alde Medi Impex Limited.

In accordance with the Share Transfer Agreement dated 20 May 2025, the total acquisition value of the investment is AED 100,000 (equivalent to approximately INR 23,29,000). The consideration has been contractually structured as follows:

Particulars	AED	INR
Consideration payable to Mr. Manas Rastogi	22,138	5,15,594.02
Amount payable directly to Globezza Biotech LLC towards the outstanding unpaid subscription/acquisition liability attached to the shares	77,862	18,13,405.98
Total Investment Cost	**1,00,000**	**23,29,000.00**

Under the terms of the Share Transfer Agreement, the amount of AED 77,862 is payable directly by Alde Medi Impex Limited to Globezza Biotech LLC and not to Mr. Manas Rastogi. Such payment represents discharge of the outstanding unpaid amount associated with the acquisition/subscription of the shares and forms part of the overall cost of acquisition of the investment.

Outstanding Consideration

As at 31 March 2026, no payment had been made towards the above consideration. In accordance with the terms of the Share Transfer Agreement:

- AED 22,138 (INR 5,15,594.02) is payable to Mr. Manas Rastogi; and
- AED 77,862 (INR 18,13,405.98) is payable directly to Globezza Biotech LLC.

The Parties have mutually agreed that the aforesaid amounts shall be discharged during Financial Year 2026–27, in accordance with the terms of the Share Transfer Agreement.

Accordingly, the Company has recognized the investment in Globezza Biotech LLC at its contractual acquisition cost of AED 100,000 (approximately INR 23,29,000), with the corresponding unpaid consideration disclosed under the appropriate head of liabilities in the financial statements, subject to the applicable accounting policy relating to deferred purchase consideration.

BHATIA & BHATIA NEW DELHI Chartered Accountants

Alde Medi Impex Limited ALDE

Notes Forming Integral Part of Balance Sheet

Note No. 4.2
Details of Long term/Shot term Borrowings

(Figures in 000's)

Particulars	Type	From	Amount	Short Term	Long Term
Aditya Birla Finance Limited	Unsecured - WC	NBFC	7,400.71	7,400.71	-
AXIS BANK CAR LOAN DEFENDER	Secured - TL	Bank	7,388.68		
CLIX CAPITAL SERVICES PVT LTD	Unsecured - TL	NBFC	3,209.17	1,727.39	1,481.78
DEUTSCHE BANK	Unsecured - TL	NBFC	4,783.27	2,577.70	2,205.57
GODREJ FINANCE LIMITED	Unsecured - WC/TL	NBFC	3,999.00	666.67	3,332.33
IIFL FINANCE LIMITED	Unsecured - TL	NBFC	3,344.98	1,707.15	1,637.83
Kotak Car Loan BMW (New)	Secured - TL	Bank	3,682.96		
L & T FINANCE	Unsecured - TL	NBFC	6,600.00	2,195.61	4,404.39
MAS FINANCIAL SERVICES LTD	Unsecured - TL	NBFC	3,984.97	2,035.40	1,949.58
MONEY WISE FINANCE	Unsecured - TL	NBFC	4,354.76	2,222.51	2,132.25
POONAWALLA FINCORP LIMITED	Unsecured - TL	NBFC	4,805.55	2,592.42	2,213.13
TATA CAPITAL LIMITED	Unsecured - WC/TL	NBFC	7,400.00	1,150.00	6,250.00
UNITY BANK	Unsecured - TL	NBFC	2,698.95	1,634.42	1,064.53
YES BANK	Unsecured - TL	Bank	3,154.20	1,722.00	1,432.21
MSME-22	Unsecured - TL	Bank	1,014.52	1,012.89	1.63

BHATIA & BHATIA NEW DELHI Chartered Accountants

Alde Medi Impex Limited

Note No.6.1 Trade Payables ageing schedule

Outstanding for following periods from due date of payment (2025-26)

(Figures in 000's)

Particulars	Less than 1 Year	1-2 Year	2-3 Year	More than 3 Years	Total
Total outstanding dues of micro enterprises, small enterprises and medium enterprises	59,340.17	-			59,340.17
Total outstanding dues of creditors other than micro enterprises, small enterprises and medium enterprises	36,956.23	24.32			36,980.55
					-
Disputed dues of creditors other than micro enterprises, small enterprises and medium enterprises					-
- Micro, Small and Medium Enterprises (MSME)					-
- Other					-
- Disputed Dues - MSME					-
- Disputed Dues - Other					-
Total	**96,296.40**	**24.32**	**-**	**-**	**96,320.72**

Notes:

The figure disclosed above are based on the audited summary statement of assets & liabilities of the Company.

The above statement should be read with the notes to audited summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in

Outstanding for following periods from due date of payment (2024-25)

(Figures in 000's)

Particulars	Less than 1 Year	1-2 Year	2-3 Year	More than 3 Year	Total
Total outstanding dues of micro enterprises, small enterprises and medium enterprises	83,893.00	-	-	-	83,893.00
Total outstanding dues of creditors other than micro enterprises, small enterprises and medium enterprises	48,369.86	-	-	-	48,369.86
Disputed dues of creditors other than micro enterprises, small enterprises and medium enterprises	-	-	-	-	-
- Micro, Small and Medium Enterprises (MSME)	-	-	-	-	-
- Other	-	-	-	-	-
- Disputed Dues - MSME	-	-	-	-	-
- Disputed Dues - Other	-	-	-	-	-
Total	**1,32,262.86**	**-**	**-**	**-**	**1,32,262.86**

Note No. 14.1 Trade receivable ageing schedule

Outstanding for following periods from due date of payment (2025-26)

(Figures in 000's)

Particulars	Less than 6 Months	6 Months to 1 Year	1-2 Year	2-3 Year	More than 3 Year	Total
March 31, 2026						
(a) Undisputed Trade Receivables-						
Considered good	2,43,345.23	34,728.70	1,411.15	276.87	607.37	2,80,369.32
Considered doubtful	-	-				-
(b) Disputed Trade Receivables-						
Considered good						
Considered doubtful	-	-	-	-	-	-
Total	**2,43,345.23**	**34,728.70**	**1,411.15**	**276.87**	**607.37**	**2,80,369.32**

Outstanding for following periods from due date of payment (2024-25)

(Figures in 000's)

Particulars	Less than 6 Months	6 Months to 1 Year	1-2 Year	2-3 Year	More than 3 Year	Total
March 31, 2025						
(a) Undisputed Trade Receivables-						
Considered good	3,26,060.84	36,079.37	39,737.99	2,819.33	1,125.98	4,05,823.52
Considered doubtful	-	-	-	-		5,320.62
(b) Disputed Trade Receivables-	-	-	-	-	-	-
Considered good	-	-	-	-	-	-
Considered doubtful	-	-	-	-	-	-
Total	**3,26,060.84**	**36,079.37**	**39,737.99**	**2,819.33**	**1,125.98**	**4,11,144.13**

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Alde Medi Impex Limited ALDE

Notes Forming Integral Part of Balance Sheet

Note 9:
Property , Plants and Equipment as at 31st March, 2026

(Figures in 000's)

Particulars	Gross Block				Accumulated Depreciation				Net Block	
	Balance as on April 01,2025	Additions	Disposals	Balance as on March 31st, 2026	Balance as on April 01,2025	Depreciation/Amortisation Expense for the Year	Depreciation on Disposals of Assets	Balance as on March 31st, 2026	Balance as on March 31st, 2026	Balance as on March 31st, 2025
Property , Plant and Equipment										
Land	-	-	-	-	-	-			-	-
Buildings	1,362.24	60,239.97	-	61,602.22	685.72	427.89		1,113.61	60,488.60	676.52
Plant & Machinery	3,074.65	-	-	3,074.65	2,790.50	29.60		2,820.10	254.56	284.15
Vehicles	35,398.79	98.01	-	35,496.80	14,270.45	6,572.52		20,842.96	14,653.83	21,128.34
Office equipment	15,939.57	10,645.87	-	26,585.44	13,772.92	3,385.85		17,158.77	9,426.67	2,166.65
Computers	2,820.91	1,947.34	-	4,768.25	2,631.14	834.89		3,466.03	1,302.21	189.77
Furniture & Fixture	5,630.03	14,081.87	-	19,711.90	2,030.99	2,408.91		4,439.89	15,272.00	3,599.04
Sub Total	**64,226.19**	**87,013.06**	**-**	**1,51,239.25**	**36,181.71**	**13,659.66**	**-**	**49,841.37**	**1,01,397.88**	**28,044.48**
Intangible assets										
Software	1,067.99	-		1,067.99	1,021.38	-	-	1,021.38	46.61	46.61
Product Licence Fee	16,072.23	72.71		16,144.94	13,471.04	727.68		14,198.72	1,946.22	2,601.19
Website Expenses	552.00	-		552.00	524.40	-		524.40	27.60	27.60
Trade Mark	36.04	18.00		54.04	11.56	3.48		15.03	39.01	24.49
Sub Total	**17,728.26**	**90.71**	**-**	**17,818.97**	**15,028.37**	**731.16**	**-**	**15,759.53**	**2,059.44**	**2,699.88**
TOTAL	**81,954.45**	**87,103.77**	**-**	**1,69,058.22**	**51,210.08**	**14,390.81**	**-**	**65,600.90**	**1,03,457.32**	**30,744.36**

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Alde Medi Impex Limited ALDE

Note No -10a - Investment in subsidiary

(Figures in 000's)

Particulars	31 March 2026	31 March 2025
Investment in subsidiary - Globezza Biotech LLC	2329.00	-
Number of equity shares	100	-
Face value per share AED	1,000.00	-
Value in AED	100.00	-
Exchange Rate	23.29	-
Total Value in INR	2,329.00	-
Percentage holding	100%	-
Cost of investment	2329	-

During the year, the Company acquired 100 equity shares of Globezza Biotech LLC, representing 100% of the equity share capital of the Company, for a consideration of ₹23.29 lakhs. As at March 31, 2026, the entire consideration of ₹23.29 lakhs remains payable. For details kindly refer Note No 4C

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Alde Medi Impex Limited ALDE

Notes Forming Integral Part of Balance Sheet

Note No. 11

Details of Deferred Tax Assets

(Figures in 000's)

CALCULATION OF DEFFERED TAX		(AMOUNT)
Opening Deferred Tax Assets 01.04.2025		4,701.13
Add: Prior Period Adjustments		2,441.68
Depreciation as per Companies Act F.Y 2025-26	14,390.81	
Depreciation as per Income Tax Act F.Y. 2024-25	13,944.86	
Timing Difference resulting DTA	445.95	
(Deferred Tax Assets)(A)		112.24
		7,255.06
Deferred Tax Asset on account of Employee Benefits		
Gratuity	4,089.63	1,029.28
Bonus	2,049.61	515.84
Leave Encashment	569.44	143.32
(Deferred Tax Assets)(B)		**1,688.44**
Total Deferred Tax Assets (A+B)		**8,943.50**

BHATIA & BHATIA NEW DELHI Chartered Accountants

Aide Medi Impex Limited

ALDE MEDI IMPEX LIMITED
CIN: U24231DL1997PLC085614

Notes forming part of Statement of Profit and Loss

Note No:18
Revenue from operations

(Figures in 000's)

Particulars	For the Year Ended March 31, 2026	For the Year Ended March 31, 2025
Sale of Stock-In- Trade		
Domestic Sale Including Stock Transfer	6,55,883.31	4,97,816.49
Less - Stock Transfer within Branch	12,202.94	14,907.88
Domestic Sale	6,43,680.37	4,82,908.61
Export Sale	3,41,436.02	3,23,299.64
Total	**9,85,116.39**	**8,06,208.25**

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

Note No:19
Other Income

(Figures in 000's)

Particulars	For the Year Ended March 31, 2026	For the Year Ended March 31, 2025
Discount Received	0.39	-
Duty Draw Back	642.82	911.65
EPC Sub-Mention Benifit	35.82	
Foreign Exchange Fluctuation	23,213.51	5,000.10
Interest on FD	69.66	69.64
Interest on GST refund	380.93	-
Interest Income on Loan given	2,378.71	-
Interest on late payment received	2.76	
Misc. Income	69.47	95.19
Profit on Sale on Car	-	228.72
Rent	-	46.20
Rodtep	414.78	793.05
Total	**27,208.85**	**7,144.55**

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

Note No:20
Purchase of Stock-In- Trade

(Figures in 000's)

Particulars	For the Year Ended March 31, 2026	For the Year Ended March 31, 2025
Purchase	4,87,823.46	3,98,120.99
Less - Stock Transfer within Branch	(12,202.94)	(14,907.88)
	4,75,620.52	3,83,213.11
Total	**4,75,620.52**	**3,83,213.11**

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

BHATIA & BHATIA NEW DELHI Chartered Accountants

Alde Medi Impex Limited ALDE

Note No: 21
Changes in inventories Stock-in-Trade

(Figures in 000's)

Particulars	For the Year Ended March 31, 2026	For the Year Ended March 31, 2025
Opening Stock in Trade	1,87,806.51	1,73,520.08
Closing Stock in Trade	2,75,015.56	1,87,806.51
Total	**(87,209.05)**	**(14,286.42)**

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

Note No: 22
Employee Remuneration & Benefit

(Figures in 000's)

Particulars	For the Year Ended March 31, 2026	For the Year Ended March 31, 2025
Bonus	2,049.61	-
Director Remuneration	6,600.00	4,920.00
E.P.F.	4,339.66	3,089.08
E.S.I.C	458.24	260.19
Gratuity	4,089.63	4,127.31
Incentive	7,577.61	7,751.03
Leave Encashment	569.44	251.87
Reward Money	-	605.50
Salary to Staff	1,53,672.53	1,20,239.87
Staff Welfare	3,751.01	2,876.41
Staff training Exp	254.42	-
Total	**1,83,362.15**	**1,44,121.25**

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

Note No: 23
Finance Cost

(Figures in 000's)

Particulars	For the Year Ended March 31, 2026	For the Year Ended March 31, 2025
Bank Charges	2,349.22	1,495.89
Interest on Car Loans	1,234.06	750.34
Interest on NBFC Loans	8,909.61	2,619.83
Interest on OD	16,172.60	10,387.21
Interest on MSME Loan	139.06	242.35
Interest on Security Deposits	6,675.54	5,570.00
Interest on delay payment to MSME Vendors	125.77	-
Loan Processing Charges	238.60	2,374.44
Total	**35,844.46**	**23,440.05**

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

BHATIA & BHATIA NEW DELHI Chartered Accountants

Alde Medi Impex Limited

Note No: 24

Other Expenses

(Figures in 000's)

Particulars	For the Year Ended March 31, 2026	For the Year Ended March 31, 2025
Advertisement & publicity exp.	4,019.91	3,610.53
Audit Fee	225.00	200.00
Bad debts	2,598.86	5,390.62
Business promotion	6,523.17	7,851.44
Bank Opening Expense	9.46	-
Consultancy service	9,642.86	2,642.50
CSR Expenses	1,021.12	
Customs Clearance	322.39	-
Custom Duty	145.85	-
Director travelling domestic	450.73	1,269.68
Director travelling foreign	1,361.89	4,448.34
Discount	3,502.01	2,329.63
Discount on rodtepe sell	22.56	44.04
Document charges	791.57	572.54
Donation	142.00	41.50
Dossier expense	881.48	190.00
Electricity expense	1,337.31	808.08
Freight	4,713.57	2,218.33
Insurance	1,619.49	1,312.62
Interest and gst late fee	0.15	19.99
Interest on TDS/TCS	51.30	40.70
Legal and professional	5,306.90	1,639.86
Loss on Expiry Of Goods	129.48	167.34
Loss on sale of building	-	163.96
Labour Charge Packing	92.99	
Late Delivery Charges	214.33	
LATE FEES	1.38	
Meeting exp	1,031.83	1,791.18
Mobile & telephone expense	406.17	397.70
Office Expense Maintenance expenses	70.42	16.91
Operating Permit Expense	165.99	
Packaging material (non taxable)	-	835.00
Packing material	-	42.82
Penalty on gst	-	1.09
Pf admin charges	366.94	268.36
Postage & Courier Expenses	742.41	523.50
Prior Period Expense	162.84	
Printing and stationery	531.53	613.65
Product development charges	306.60	650.67
Professional fee	-	2.70
Promotional expense export	56,929.71	39,575.11
Property Tax	14.24	14.55
Rental expense	9,352.69	5,780.36
Repairs and maintenance - machinery	32.20	200.90
Repairs and maintenance - buildings	10.00	38.00
Repairs and maintenance - others	578.29	445.61
Round off	6.26	(0.84)
Sales commission	34,790.94	33,882.28
SAR Registration Expense	12.90	-
Sample Expenses	1,999.30	3,380.42
Software expense	581.91	1,242.48
Technical service	-	668.00
Tender Fee	14.16	1.18
Transportation charges	20,936.37	23,723.01
Traveling expenses	49,823.37	42,719.77
Vehicle running & maintenance	1,161.89	1,104.61
Water Charges		-
Total	**2,25,156.75**	**1,92,880.69**

BHATIA & BHATIA NEW DELHI Chartered Accountants

Alde Medi Impex Limited ALDE

ALDE MEDI IMPEX LIMITED
CIN: U24231DL1997PLC085614

DEPRECIATION AS PER INCOME TAX ACT, 1961 FOR THE AY 2026-27

(Figures in 000's)

Particulars	Rate	Opening Balance as on 01.04.2025	Addition Before September	Addition After September	Deletion for the year	Ajustment for the year	Total	Depreciation during the year	Value as on 31.03.2026
			-						
BUILDING	10%	1,436	-	60,239.97	-	-	61,676	3,156	58,520
FURNITURE AND FITTINGS	10%	4,431	5,308.70	7,160.39	-	-	16,900	1,332	15,568
INTANGIBLE ASSETS	25%	7,215	18.00	-	-	-	7,233	1,808	5,425
PLANT AND MACHINERY	15%	35,945	7,252.40	3,491.48	-	-	46,689	6,741	39,948
PLANT AND MACHINERY	40%	445	1,700.66	246.68	-	-	2,392	908	1,484
			-	-					
Total		**49,472**	**14,280**	**71,139**	-	-	**1,34,890**	**13,945**	**1,20,945**

BHATIA & BHATIA NEW DELHI Chartered Accountants

Alde Medi Impex Limited ALDE

Note -25 - Other Disclosres

I. Long Term Employee Benefits [AS-15]- Defined Benefits Plans:

Accounting Standards (AS) -15 issued by ICAI is mandatory. The Company has accounted for Long Term employee benefits based on Actuarial Valuation Report.

Assumptions used by Actuarial for Gratuity Provision

(Figures in '000)

Particulars	For the year ended 31 March 2026 INR	For the year ended 31 March 2025 INR
GRATUITY:-		
Change in the present value of the defined benefit obligation:		
Opening defined benefit obligation	10,173.74	7,674.22
Interest cost	712.16	537.20
Current service cost	2,434.72	1,693.49
Benefits paid / payable	-	-
Actuarial [gain]/losses on obligation	942.75	268.84
Closing defined benefit obligation	**14,263.36**	**10,173.74**
Amount recognized in the balance sheet:		
Liability at the end of the year	14,263.38	10,173.75
Fair value of plan Assets at the end of the year	-	-
Difference	14,263.38	10,173.75
[Income]/Expenses recognized in the Statement of Profit and Loss :		
Current service cost	2,434.72	537.20
Interest cost on benefit obligation	712.16	1,693.49
Expected return on plan assets	-	-
Net actuarial [gain]/loss in the period	942.75	268.85
Bifurcation of Present Value of Obligation at the end of the year		
Current Liability (Short Term)	2,752.87	1,848.96
Non - Current Liability (Long Term)	11,510.51	8,324.79
Present Value of Obligation as at the end	**14,263.38**	**10,173.75**
Principal actuarial assumptions as at Balance sheet date:		
Discount rate	7.50%	7.00%
Expected rate of return on plan Assets	-	-
Annual increase in salary cost	5%	5%
Mortality	IALM 2012-14	IALM 2012-14
Retirement Age	60 Years	60 Years
Actuarial Valuation Method	Project Unit Credit Method as per AS 15	Project Unit Credit Method as per AS 15

BHATIA & BHATIA NEW DELHI Chartered Accountants

Alde Medi Impex Limited

Particulars	For the year ended 31 March 2026 INR	For the year ended 31 March 2025 INR
LEAVE ENCASHMENT:-		
[Income]/Expenses recognized in the Statement of Profit and Loss :		
Present Value of obligation as at the beginning	489.53	314.46
Present Value of obligation as at the end	1,058.97	489.53
Benefit Payment	-	335.95
Actual return on plan assets	-	-
Expense recognized in the statement of Profit and Loss	**569.44**	**511.02**
Amount recognized in the balance sheet:		
Present Value of obligation as at the end of the year (i.e. March 31,2024)	-	-
Fair Value of Plan assets as at the end of the year (i.e. March 31,2023)	1,058.97	489.53
Liability recognized in the Balance Sheet	-	-
Bifurcation of Present Value of Obligation at the end of the year:	**1,058.97**	**489.53**
Current Liability (Short Term)	181.77	87.89
Non - Current Liability (Long Term)	877.20	401.63
Present Value of Obligation as at the end	**1,058.97**	**489.53**
Principal actuarial assumptions as at Balance sheet date:		
Discount rate	7.50%	7.00%
Expected rate of return on plan Assets	-	-
Annual increase in salary cost	5%	5%
Mortality	IALM 2012-14	IALM 2012-14
Retirement Age	60 Years	60 Years
Actuarial Valuation Method	Project Unit Credit Method as per AS 15	Project Unit Credit Method as per AS 15

II Corporate Social Responsibility

As per the provisions of Section 135 of the Companies Act, 2013, read with the Companies (Corporate Social Responsibility Policy) Rules, 2014. During the year, the Company has spent a total INR 8,50,000 amount of INR towards CSR activities.
The CSR activities were carried out in accordance with the CSR Policy adopted by the Board of Directors. The Company has complied with all the applicable requirements of the Companies Act, 2013 relating to CSR.

BHATIA & BHATIA NEW DELHI Chartered Accountants

Alde Medi Impex Limited

Amount required to be spent on CSR activities: -

(Figures in '000)

Corporate Social Responsibility (CSR) Expenditure	
Particulars	**Amount (INR)**
(a) Amount required to be spent during the year	1,021.12
(b) Amount spent during the year	850.00
(c) Shortfall at the end of the year	171.12
(d) Total of previous years shortfall	-
(e) Reason for shortfall	NA
(f) **Nature of CSR activities***	
* The fund is utilized for betterment of environment - plantation, revamping of dump sites and government school * The fund is utilized towards providing care and protection of children including food, mental health counslling etc.	
(g) Details of related party transactions, e.g. contribution to a trust	NIL
(h) Movement in provision made, with respect to a liability incurred	NA

II (A) 1. In the opinion of the Board of Directors, the current assets, loan and advances are approximately of the value as stated,

2. All figures mentioned in 00000's.

3. Audit fee payable: (Amount in Rs.)	C.Y	P.Y
Statutory/Tax Audit	2,25,000.00	2,00,000.00

Deferred Tax Liabilities has been computed on basis of timing differences and deferred tax thereon is Rs.

4. Provision for taxation during the year has been made of Rs. 45713.42 Lakhs

III MICRO, SMALL AND MEDIUM ENTERPRISES

Based on information available with the Company, during the year there are transactions with/ amounts payable as at the year end to Micro & Small Enterprises covered under Micro, Small & Medium Enterprises Development Act, 2006. This has been relied upon by the auditors.

(Figures in '000)

Particular	For the year ended 31st March, 2026	For the year ended 31st March, 2025
(i) Principal amount remaining unpaid to any supplier as at the end of the accounting year	59,340.17	83,893.00
(ii) Interest due thereon remaining unpaid to any supplier as at the end of the accounting year	125.77	-
(iii) The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed day	-	-
(iv) The amount of interest due and payable for the year	125.77	-
(v) The amount of interest accrued and remaining unpaid at the end of the accounting year	125.77	-
(vi) The amount of further interest due and payable even in the succeeding year, 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	-	-

BHATIA & BHATIA NEW DELHI Chartered Accountants

Alde Medi Impex Limited ALDE

Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. This has been relied upon by the auditors.

IV Details on derivative instruments and unhedged foreign currency exposures

(Figures in '000)

Particulars	As at March 31, 2026	As at March 31, 2025
The year-end foreign currency exposures that have been hedged by a derivative instrument	NA	NA
The year-end foreign currency exposures that have not hedged by a derivative instrument or otherwise	2,01,331.40	2,45,159.13

Foreign Currency Exposure as at 31 March 2026

The details of unhedged foreign currency monetary items outstanding as at 31 March 2026 are as follows:

(Figures in '000)

Particulars	Currency	FY 2025-26 FC	FY 2025-26 (Rs)	FY 2024-25 FC	FY 2024-25 (Rs)
		Foreign Currency Amount	₹ Amount	Foreign Currency Amount	₹ Amount
Trade Receivables	USD	678.68	62,811.40	1,174.56	1,00,518.96
Trade Receivables	EURO	858.93	90,445.46	1,065.75	98,390.16
Trade Receivables	AED	449.30	11,097.79	871.61	19,916.40
Other Payables	AED	77.83	1,980.81		
Advance from Customers	USD	154.80	14,327.00	307.71	26,333.62
Advance for Product Registeration	USD	119.23	11,034.88		
Advance for Product Registeration	EURO	91.49	9,634.06		

Exchange Difference

(Figures in '000)

Particulars	FY 2025-26 (Rs)	FY 2024-25 (Rs)
Exchange gain recognised in Statement of Profit & Loss	24,948.69	5,628.76
Exchange loss recognised in Statement of Profit & Loss	1,735.18	591.60
Net exchange gain/(loss)	**23,213.51**	**5,037.17**

Income and Expenditure in Foreign Currency

Income earned in foreign currency (accrual basis)

(Figures in '000)

Particulars	As at March 31, 2026	As at March 31, 2025
Sale of Products	3,41,436.02	3,23,299.64
Total	**3,41,436.02**	**3,23,299.64**

Expenditure incurred in foreign currency (accrual basis)

(Figures in '000)

Particulars	As at March 31, 2026	As at March 31, 2025
Purchases of Raw Material and Traded Goods	-	-
Total	-	-

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Alde Medi Impex Limited ALDE

Statement of Earnings per Equity Share

(Figures in '000)

Particulars	As at March 31, 2026	As at March 31, 2025
Before Exceptional Items		
1. Net Profit after tax as per Statement of Profit and Loss attributable to Equity Shareholders	1,21,246.86	56,091.46
2. Weighted Average number of equity shares used as denominator for calculating EPS (Pre-Bonus)	4,168	4,168
3. Weighted Average number of equity shares used as denominator for calculating EPS (Post-Bonus)	4,168	4,168
per share) (Pre-Bonus) (Amount in Rs.)	29.09	13.46
per share) (Post-Bonus) (Amount in Rs.)	29.09	13.46

V TRANSFER PRICING

The Company has established a comprehensive system of maintenance of information and documents as required by the transfer pricing regulation under sections 92-92F of the

VI Balance Confirmation

All trade receivables, advances and liabilities shown in the financial statements as on 31st March 2026are unsecured. The balances pertaining to trade receivables and payables are confirmed and considered good by the management.

VII Previous year figures have been regrouped and reclassified wherever necessary.

IX Additional Regulatory Compliance:

(i) The Company has not granted Loans or Advances in the nature of loan to any promoters, Directors, KMPs and the related parties (As per Companies Act, 2013) , which are repayable on demand or without specifying any terms or period of repayments.

(ii) No proceedings have been initiated or pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the

(iil) The Company have sanctioned facilities from banks on the basis of security of current assets. Overdraft facility from ICICI Bank Limited on the security of Stocks and Debtors

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Alde Medi Impex Limited ALDE

(iv) The Company have sanctioned facilities from banks on the basis of security of current assets. Working Capital facility from ICICI Bank Limited on the security of Stocks, Debtors and Colletral of Immovable Property.

(v) There are no transactions with the Companies whose name are struck off under Section 248 of The Companies Act, 2013 or Section 560 of the Companies Act, 1956 during the year ended 31st March 2025.

(vi) There are two satisfaction which are yet to be registered with the Registrar of Companies beyond the statutory period. Details are as follows

SRN	Charge Id	Charge Holder Name	Date of Creation	Date of Modification	Date of Satisfaction	Amount	Address
Y10129278	90049183	BANK OF INDIA	04/07/2002	02/03/2005	-	20,00,000	SSI BRANCH UDYOG NAGAR,NEW DELHI, Delhi, India, 110041
Y10127181	90047086	BANK OF INDIA	17/02/1998	02/03/2005	-	1,50,000	SSI BRANCH UDYOG NAGAR,NEW DELHI, Delhi, India, 110041

(vii) No scheme of arrangement has been approved by the competent authority in terms of Section 230 to 237 of the Companies Act, 2013.

(viii) The Company has 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:
(a) 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
(b) provide any guarantee, security or the like to or on behalf of the ultimate beneficiary.

(ix) The Company has not operated in any crypto currency or Virtual Currency transactions.

(x) During the year the Company has not disclosed or surrendered, any income other than the income recoginsed in the books of accounts in the tax assessments under Income Tax Act, 1961.

As per our report of even date

For BHATIA & BHATIA
Chartered Accountants
FRN :- 003202N OF ICAI

Ravinder Bhatia (FCA)
Partner
017572
Date: 02-09-2026
Place: New Delhi
UDIN: 26017572ZIJSEV7116

BHATIA & BHATIA * NEW DELHI * Chartered Accountants

For and on behalf of the Board of Directors of
Alde Medi Impex Limited
CIN:U24231DL1997PLC085614

Manas Rastogi
Director
DIN: 06958305

Mehul Rastogi
Director
DIN: 06958331

Mayank Mishra
Chief Financial Officer
PAN: AZVPM6528K

Tanvi Kumari
Company Secretary & Compliance Officer
PAN:KTKPK7432R
Membership No A76428

Alde Medi Impex Limited ALDE

VIII. Related Party Disclosures

(a)	**Promoters**	**Relationship**
	Mr. Manas Rastogi	Promoter
	Mr. Mehul Rastogi	Promoter
	Mr. Rajesh Rastogi	Promoter
	Mrs. Nisha Rastogi	Promoter
(b)	**Key Management Personnel:**	**Relationship**
	Mayank Mishra	CFO
	Rachna Jajoo	CS
(C)	**Other Related Persons**	**Relationship**
	Hina Rastogi	Wife of Promoter
	Namita Rastogi	Wife of Promoter
	Late. Madho Saran Rastogi	Father of Rajesh Rastogi (Promoter)
	Late. Vimla Devi	Mother of Rajesh Rastogi (Promoter)
	Nisha Rastogi	Spouse of Rajesh Rastogi (Promoter)
	Rakesh Kumar Rastogi	Brother of Rajesh Rastogi (Promoter)
	Ravi Rastogi	Brother of Rajesh Rastogi (Promoter)
	Ranjeet Rastogi	Brother of Rajesh Rastogi (Promoter)
	Rajni Rastogi	Sister of Rajesh Rastogi (Promoter)
	Manas Rastogi	Son of Rajesh Rastogi (Promoter)
	Mehul Rastogi	Son of Rajesh Rastogi (Promoter)
	Late.Vijay Pal Rastogi	Spouse's Father
	Late.Sheela Rastogi	Spouse's Mother
	Sanjeev Rastogi	Spouse's Brother
	Meenu Rastogi	Spouse's Sister
	Neeru Rastogi	Spouse's Sister
	Rajesh Kumar Rastogi	Father of Manas Rastogi (Promoter)
	Nisha Rastogi	Mother of Manas Rastogi (Promoter)
	Hina Ratogi	Spouse of Manas Rastogi (Promoter)
	Ivaan Rastogi	Son of Manas Rastogi (Promoter)
	Rakesh Kumar Gupta	Spouse's Father
	Veena Gupta	Spouse's Mother
	Hitesh Gupta	Spouse's Brother
	Himani Varshney	Spouse's Sister
	Sshanaya Rastogi	Daughter of Mehul Rastogi (Promoter)
	Prisha Rastogi	Daughter of Mehul Rastogi (Promoter)
	Sanjay Mittal	Spouse's Father
	Late. Lovely Mittal	Spouse's Mother
	Neha Mittal	Spouse's Sister
	Meenu Rani Rastogi	Sister of Nisha Rastogi (Promoter)
	Ranjeet Rastogi	Spouse's Brother
	Rajesh Rastogi HUF	HUF of Promoter (Rajesh Rastogi)
	Manas Rastogi HUF	HUF of Promoter (Manas Rastogi)
	Mahul Rastogi HUF	HUF of Promoter (Mehul Rastogi)
	Rajesh Medicos	Properietor of Rajesh Rastogi (Promoter)
	Rajesh Medicos	Properietor of Rajesh Rastogi HUF
	M.H. Medicos	Properietor of Manas Rastogi (Promoter)
	Globezza Biotech	Properietor of Mehul Rastogi (Promoter)
	Manas Pharmaceuticals	Properietor of Nisha Rastogi (Promoter)
	Globezza Biotech LLC	Subsidiary of Alde Medi Impex Limited
	Alde Expression Life Science Pvt Ltd	Private company in which Directors and company are interested

	Nature of Transaction	Name of Related party	Relationship	Ended on March 31, 2026	Ended on March 31, 2025	Ended on March 31, 2024
1	Directors Remuneration					
		Mr. Manas Rastogi	Managing Director	2,700.00	2,100.00	2,100.00
		Mr. Mehul Rastogi	Executive Director	2,700.00	2,100.00	2,100.00
		Mr. Rajesh Rastogi	Promotor and Director	1,200.00	720.00	720.00
2	Salary Expenses		**Total**	**6,600.00**	**4,920.00**	**4,920.00**
		Mrs. Hina Rastogi	Wife of Director (Manas Rastogi)	3,480.00	2,880.00	2,760.00
		Mrs. Namita Rastogi	Wife of Director (Mehul Rastogi)	3,480.00	2,880.00	2,760.00
		Mrs. Nisha Rastogi	Wife of Director (Rajesh Rastogi)	1,800.00	1,200.00	1,200.00
		Mr. Sanjeev Kumar	Brother of Promotor (Nisha Rastogi)	645.46	509.59	-638.45
		Mr. Mayank Mishra	KMP (CFO)	968.19	220.93	
		Mrs. Rachna Jajoo	KMP (CS)	30.89		
			Total	**10,404.54**	**7,690.52**	**7,358.45**

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Alde Medi Impex Limited

3	Reimbursement of Expenses	Mrs. Hina Rastogi	Wife of Director (Manas Rastogi)	29.69	55.25	176.89
		Mrs. Namita Rastogi	Wife of Director (Mehul Rastogi)	29.69	55.25	176.89
		Mrs. Nisha Rastogi	Wife of Director (Rajesh Rastogi)	15.36	23.02	76.91
			Total	**74.74**	**133.52**	**430.69**
4	Transaction related to DLF Property (Owed to Alde Medi Impex Limted)	Mrs. Hina Rastogi	Wife of Director (Manas Rastogi)		928.98	
5	Transaction related to DLF Property (Received from Hina Rastogi	Mrs. Hina Rastogi	Wife of Director (Manas Rastogi)	928.98		
			Total	**928.98**	**928.98**	-
6	Rental Expenses	Globezza Biotech	Prop. Firm in which Director is proprietor (Mehul Rastogi)	360.00	360.00	360.00
7	Sale of Goods	Globezza Biotech LLC	Prop. Firm in which Alde Medi has interest	56,105.06	62,178.16	91,798.25
8	Purchase of Goods	Rajesh Medicos - Moradabad	Prop. Firm in which Director is proprietor (Rajesh Rastogi)			119.07
9	Sale of Goods	Rajesh Medicos - Moradabad	Prop. Firm in which Director is proprietor (Rajesh Rastogi)	-	-	1,042.75
10	Sale of Goods	MH Medicos	Prop. Firm in which Director is proprietor (Manas Rastogi)	-	-	20.81
11	Sale of Goods	Globezza Biotech	Prop. Firm in which Director is proprietor (Mehul Rastogi)	-	2,868.62	11,397.96
12	Receivables	Globezza Biotech	Prop. Firm in which Director is proprietor (Mehul Rastogi)	268.34		
13	Receivables	Manas Pharmaceuticals	Prop. Firm in which relative of Director is proprietor (Nisha Rastogi)	10.76	-	-
14	Loan given	Alde Expression Life Science Pvt Ltd	Private company in which Directors and company are interested	33,700.00	4,400.00	-
15	Advances against PO	Alde Expression Life Science Pvt Ltd	Private company in which Directors and company are interested	15,100.00		
16	Investment in shares	Alde Expression Life Science Pvt Ltd	Private company in which Directors and company are interested	2,000.00	5,700.00	-
17	Unpaid Amount for Share purchase in Globezza Biotech LLC	Manas Rastogi	Managing Director	5.16		
18	Unpaid Amount for Share purchase in Globezza Biotech LLC	Globezza Biotech LLC	Subsidiary Company	19.81		
19	Interest Accrued	Alde Expression Life Science Pvt Ltd	Private company in which Directors and company are interested	2,378.71		
		Total		**1,09,947.83**	**75,506.78**	**1,04,738.84**

Balance outstanding at Year end

	Closing Balances	**Name of Related party**	**Relationship**	**Ended on March 31, 2026**	**Ended on March 31, 2025**	**Ended on March 31, 2024**
1	Directors Remuneration	Mr. Manas Rastogi	Promotor and Managing Director	190.50	141.85	141.85
		Mr. Mehul Rastogi	Promotor and Executive Director	190.50	141.85	141.85
		Mr. Rajesh Rastogi	Promotor and Executive Director	100.00	60.00	60.00
2	Salary Expenses					
		Mrs. Hina Rastogi	Wife of Director (Manas Rastogi)	235.20	186.30	186.30
		Mrs. Namita Rastogi	Wife of Director (Mehul Rastogi)	235.20	186.30	186.30
		Mrs. Nisha Rastogi	Wife of Director (Rajesh Rastogi)	135.00	85.00	85.00
		Mr. Sanjeev Kumar	Brother of Promotor (Nisha Rastogi)	55.00	55.00	55.00
3	Transaction related to DLF Property (Owed to Alde Medi Impex Limted)	Mrs. Hina Rastogi	Wife of Director (Manas Rastogi)		928.98	
4	Rental Expenses	Globezza Biotech	Prop. Firm in which Director is proprietor (Mehul Rastogi)	35.40	32.40	64.80
5	Receivables	Globezza Biotech LLC	Prop. Firm in which Alde Medi has interest	32,979.75	36,891.13	64,520.35
6	Payables	Rajesh Medicos - Moradabad	Prop. Firm in which Director is proprietor (Rajesh Rastogi)	-	-	-
7	Payables	Rajesh Medicos - Moradabad	Prop. Firm in which Director is proprietor (Rajesh Rastogi)	-	-	-
8	Payment Received	Rajesh Medicos - Delhi	Prop. Firm in which Director is proprietor (Rajesh Rastogi)	-	-	-
9	Receivables	MH Medicos	Prop. Firm in which Director is proprietor (Manas Rastogi)	-	-	-
10	Receivables	Globezza Biotech	Prop. Firm in which Director is proprietor (Mehul Rastogi)	268.34	-	1,131.51
12	Receivables	Manas Pharmaceuticals	Prop. Firm in which relative of Director is proprietor (Nisha Rastogi)	10.76	-	-
13	Loan given	Alde Expression Life Science Pvt Ltd	Private company in which Directors and company are interested	38,100.00	4,400.00	
14	Advances against PO	Alde Expression Life Science Pvt Ltd	Private company in which Directors and company are interested	15,100.00		
15	Investment in shares	Alde Expression Life Science Pvt Ltd	Private company in which Directors and company are interested	7,700.00	5,700.00	
16	Unpaid Amount for Share purchase in Globezza Biotech LLC	Manas Rastogi	Managing Director	5.16		
17	Unpaid Amount for Share purchase in Globezza Biotech LLC	Globezza Biotech LLC	Subsidiary Company	19.81		
18	Other Payable	Globezza Biotech LLC	Subsidiary Company	3.45		
19	Interest Accrued	Alde Expression Life Science Pvt Ltd	Private company in which Directors and company are interested	2,378.71		
		Total		**97,742.78**	**48,808.81**	**66,572.96**

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Alde Medi Impex Limited ALDE

BHATIA & BHATIA
CHARTERED ACCOUNTANTS

81, Hemkunt Colony, Level-I
Opp. Nehru Place,
New Delhi - 110048
TEL : 4163-5599, 4183-5599
FAX : (011) 4580-5599
e-mail : taxauditor@bnbindia.co
Website : www.bnbindia.co

Independent Auditor's Report

To
The Members,
Alde Medi Impex Limited

Opinion

We have audited the accompanying Consolidated Audit financial statements of **Alde Medi Impex Ltd** ("the Company"), Its subsidiary **Globezza Biotech LLC** (the Company and its subsidiary together referred to as the "Group")" which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss and the statement of Cash Flow Statement and Notes to the account for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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, 2026, and its Profit, and its cash flow for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). 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 independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the 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 were 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.

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Reporting of key audit matters as per SA 701, Key audit matters are not applicable to the company as it is an unlisted company.

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 Board's Report, Management Discussion and Analysis, Corporate Governance Report and Business Responsibility Report in the Annual Report but does not include the financial statements and our auditor's reports thereon. Our opinion on the 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 financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the 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 consolidated Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Accounting Standard and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

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Auditor's Responsibilities for the Audit of the 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 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, 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 financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the 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 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 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 Companies Act, 2013, 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 purpose of our audit;

b. In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books

c. The Balance Sheet, the Statement of Profit and Loss and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.

d. In our opinion, the aforesaid financial statements comply with the Accounting Standard 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 March 31, 2026, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026, from being appointed as a director in terms of section 164(2) of the Companies Act, 2013.

BHATIA & BHATIA NEW DELHI Chartered Accountants

f. With respect to the adequacy of the internal financial control over financial Reporting of the Company and the operating effectiveness of such controls, under section 143(3)(i) of the Act has been disclosed at Annexure A.

g. With respect to the other matters to be included in the Auditor's Report in accordance with the 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, in our opinion and to the best of our information and according to the explanations given to us:

(i) The Company has disclosed that there are no pending litigations on its financial position in its financial statements.

(ii) The Company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses.

(iii) There has no requirement to transfer any amount to the Investor Education and Protection Fund by the Company.

(iv) (a) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, 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, other than as disclosed in the notes to the `accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

BHATIA & BHATIA NEW DELHI Chartered Accountants

(c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused us to believe that the representations under sub-clause (a) and (b) above contain any material misstatement.

(d) The company has not declared or paid any dividend during the year under review.

i. Based on our examination which includes test checks, the company has used an accounting software for maintaining its books of accounts which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of audit we did not come across any instance of audit trail feature being tampered with. Furthermore, the company adheres to a policy of maintaining audit trails in accordance with statutory requirements for record retention.

2. With respect to the matters specified in clause (xxi) of paragraph 3 of the Companies (Auditor's Report) Order, 2020 ("the Order"), according to the information and explanations given to us and based on the reports issued by the respective auditors of the companies included in the Consolidated Financial Statements, there have been no qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order, 2020 reports of the companies included in the Consolidated Financial Statements.

For BHATIA & BHATIA
Chartered Accountants
FRN No. **003202N of ICAI**

BHATIA & BHATIA NEW DELHI Chartered Accountants

Ravinder Bhatia (FCA)
(Partner)
Membership No.:017572

Place: New Delhi
Date: 02/09/2026
UDIN: 26017572RRAFCE5891

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 2026, 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.

BHATIA & BHATIA NEW DELHI Chartered Accountants

4. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error.

5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to financial statement.

Meaning of Internal Financial Controls with reference to financial statements

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

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

BHATIA & BHATIA
NEW DELHI
Chartered Accountants

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 2026, 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 BHATIA & BHATIA
Chartered Accountants
FRN No. **003202N of ICAI**



Place: New Delhi
Date: 02/09/2026
UDIN: 26017572RRAFCE5891

Ravinder Bhatia (FCA)
(Partner)
Membership No.:017572

ALDE MEDI IMPEX LIMITED

CIN: U24231DL1997PLC085614

CONSOLIDATED BALANCE SHEET AS AT 31st MARCH, 2026

(Figures in 000's)

Particulars	Note No	As at March 31, 2026	As at March 31, 2025
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	41,676.00	41,676.00
(b) Reserves and Surplus	3	2,06,524.06	1,38,763.17
(c) Money received against share warrants			-
(2) Share application money pending allotment			-
(3) Non-Current Liabilities			
(a) Long-term Borrowings	4	33,768.34	42,580.13
(b) Deferred tax Liabilities (Net)		-	-
(c) Other Long term Liabilities	4B	515.59	-
(d) Long term Provisions	5	12,387.71	-
(4) Current Liabilities			
(a) Short-term Borrowings	4A	2,79,379.20	1,71,715.43
(b) Trade Payables	6	1,64,503.83	1,32,262.86
(c) Other current Liabilities	7	1,88,504.12	1,75,003.39
(d) Short-term Provisions	8	52,918.33	28,625.84
Total		**9,80,177.19**	**7,30,626.83**
II. Assets			
(1) Non-current Assets			
(a) Property, Plant and Equipment and Intangible Assets			-
(I) Property, Plants and Equipment	9	1,01,397.88	28,044.48
(ii) Intangible assets	9	2,059.44	2,920.71
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current Investments	10	7,700.00	39,419.15
(c) Deferred tax Assets (net)	11	8,943.46	4,701.13
(d) Long term loans and Advances	12	38,100.00	-
(e) Other Non-current Assets	13	1,684.98	1,237.05
(2) Current Assets			
(a) Current Investments		-	-
(b) Inventories	21	2,75,015.56	1,87,806.51
(c) Trade Receivables	14	3,60,671.27	4,05,823.52
(d) Cash and cash equivalents	15	10,725.34	4,827.95
(e) Short-term loans and advances	16	1,24,326.21	26,495.92
(f) Other Current Assets	17	49,553.05	29,350.42
Total		**9,80,177.19**	**7,30,626.83**
Significant Accounting Policies	1		

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

For BHATIA & BHATIA
Chartered Accountants
FRN :- 003202N OF ICAI

BHATIA & BHATIA * NEW DELHI * Chartered Accountants

Ravinder Bhatia (FCA)
Partner
017572
Date: 02/09/2026
Place: New Delhi
UDIN: 26017572RRAFCE5891

For and on behalf of the Board of Directors of
Alde Medi Impex Limited
CIN:U24231DL1997PLC085614

Manas Rastogi
Director
DIN: 06958305

Mehul Rastogi
Director
DIN: 06958331

Alde Medi Impex Limited ALDE

Mayank Mishra
Chief Financial Officer
PAN: AZVPM6528K

Tanvi Kumari
Company Secretary &
Compliance Officer
PAN:KTKPK7432R
Membership No. A76428

ALDE MEDI IMPEX LIMITED

CIN: U24231DL1997PLC085614

CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31st MARCH, 2026

(Figures in 000's)

Particulars	Note	2025-26	2024-25
I. Revenue from operations	18	10,51,592.12	8,06,208.25
II. Other Income	19	25,680.19	7,144.55
III. Total Income (I +II)		**10,77,272.31**	**8,13,352.80**
IV. Expenses:			
Cost of Material Consumed			
Purchases of Stock in Trade	20	4,94,950.42	3,83,213.11
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	21	(87,209.05)	(14,286.42)
Employee Remuneration & benefit	22	1,83,362.15	1,44,121.25
Financial costs	23	35,932.50	23,440.05
Depreciation and amortization expense	9	14,390.81	7,465.04
Other expenses	24	2,62,008.51	1,92,880.69
Total Expenses		**9,03,435.33**	**7,36,833.72**
V. Profit before exceptional and extraordinary items and tax	(III - IV)	1,73,836.97	76,519.08
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		1,73,836.97	76,519.08
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		**1,73,836.97**	**76,519.08**
X. Tax expense:			
(1) Current tax		45,713.42	20,293.19
(2) Deferred tax		1,800.64	(134.44)
XI. Profit(Loss) from the period from continuing operations	(IX-X)	1,29,924.19	56,091.46
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discounting operations		-	-
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV. Profit/(Loss) for the period (XI + XIV)		**1,29,924.19**	**56,091.46**
XVI. Earning per equity share:			
(1) Basic		31.17	13.46
(2) Diluted		31.17	13.46

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

For BHATIA & BHATIA
Chartered Accountants
FRN :- 003202N OF ICAI

BHATIA & BHATIA NEW DELHI Chartered Accountants

Ravinder Bhatia (FCA)
Partner
017572
Date: 02/09/2026
Place: New Delhi
UDIN: 26017572RRAFCE5891

For and on behalf of the Board of Directors of
Alde Medi Impex Limited
CIN:U24231DL1997PLC085614

Manas Rastogi
Director
DIN: 06958305

Mehul Rastogi
Director
DIN: 06958331

Mayank Mishra
Chief Financial Officer
PAN: AZVPM6528K

Alde Medi Impex Limited ALDE

Tanvi Kumari
Company Secretary & Compliance Officer
PAN:KTKPK7432R
membership No. A76428

ALDE MEDI IMPEX LIMITED

CIN: U24231DL1997PLC085614

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2026

(Figures in 000's)

Particulars	As on 31.03.2026	As on 31.03.2025
Profit before tax	1,73,836.97	76,519.08
Non- Cash adjustment to reconcile profit before tax to net cash flows		
Prior Period Adjustments		
Depreciation and Amortisation	(49,373.08)	
Provision for Gratuity	14,390.81	7,465.04
Provision for Leave Encashment	4,089.63	
Provision for Bonus	569.44	
Adjustment of items related to non Operating Activities:	2,049.61	
Interest income on FDR		
Finance Cost paid	(2,448.37)	(69.64)
Foreign Exchange	35,932.50	23,440.05
Profit/Loss on Sale of Fixed assets	(21,679.39)	-
	-	(64.77)
Cash flow from Operations before Working Capital Changes	1,57,368.12	1,07,289.77
(Increase)/Decrease in Other Current Assets	(20,202.62)	10,295.65
(Increase)/Decrease in trade receivable	66,831.64	(2,20,762.21)
(Increase)/Decrease in Inventory	(87,209.05)	(14,286.42)
(Increase)/Decrease in short Term Loan & Advances	(97,830.29)	(7,577.11)
Increase/(Decrease) in Other Current Liabilities	13,500.72	(43,940.63)
Increase/(Decrease) in Other Non Current Liabilities	515.59	
Increase/(Decrease) in Trade Payables	32,240.97	46,218.02
Increase/(Decrease) in short term borrowings	1,07,663.77	1,64,795.83
Increase/(Decrease) in Short term Provisions	17,583.81	11,808.32
Increase/(Decrease) in Long term Provisions	12,387.71	-
Cash flow from Operations after Working Capital Changes	2,02,850.36	53,841.22
Provision of Income Tax	45,713.42	20,293.19
Net cashflow from operating Activity (A)	1,57,136.94	33,548.03
Cash Flow from Investing Activities		
Purchase of Fixed Assets	(87,103.77)	(19,305.50)
Purchase of shares	(6,380.85)	(30,228.82)
Sale of Fixed Assets/long term investment	-	5,223.72
Interest received on FDR	2,448.37	69.64
Investment made in Security Deposit	(447.93)	(1,237.05)
	(91,484.18)	(45,478.02)
Cash Flow from Financing Activities		35,947.44
Proceeds from Bank Finance	(8,811.79)	
Repayment of Long term Borrowings	(35,932.50)	(23,440.05)
Finance Cost paid	(44,744.29)	12,507.39
Capital Reserve	(15,011.07)	
Foreign Currency Transalation Reserve	5,897.39	577.39
Net incease/Decrease in cash or cash equivalent (A+B+C)		
Add: Opening Cash and Cash Equivalents		
Cash in Hand	2,159.29	2,296.61
Balance with Bank	2,668.65	1,953.95
Cash & Cash equivalent at the end of year	**10,725.33**	**4,827.95**
Cash and Cash Equivalents at the end of Year		
Cash in Hand	6,226.90	2,159.29
Balance with Bank	4,498.44	2,668.65
	10,725.34	**4,827.95**

For BHATIA & BHATIA
Chartered Accountants
FRN :- 003202N OF ICAI

BHATIA & BHATIA * NEW DELHI * Chartered Accountants

Ravinder Bhatia (FCA)
Partner
017572
Date: 02/09/2026
Place: New Delhi
UDIN: 26017572RRAFCE5891

For and on behalf of the Board of Directors of
Alde Medi Impex Limited
CIN:U24231DL1997PLC085614

Manas Rastogi
Director
DIN: 06958305

Mehul Rastogi
Director
DIN: 06958331

Alde Medi Impex Limited ALDE

Mayank Mishra
Chief Financial Officer
PAN: AZVPM6528K

Tanvi Kumari
Company Secretary &
Compliance Officer
PAN:KTKPK7432R
Membership No. A76428

Note 1: Significant Account Policies and Notes to Consolidated Audited Financial Statements

1. 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 maketing and trading of Pharmaceuticals Products.

1A SIGNIFICANT ACCOUNTING POLICIES :

a) Basis of Preparation

The financial statement of the company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 the Companies Act, 2013, read with Rule 7 of the Companies Accounting Rules, 2014 and the relevant provisions of the Companies Act ("the 2013Act"), 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting

- Cost of purchases is inclusive of all incidental expenses and net off returns and rebates.
- Sales are net off returns and rebates

b) Use of Estimates :

- Preparation of Financial Statements in conformity with the generally accepted accounting principles requires estimates and assumptions to be made that affects the reported amounts of assets and liabilities and disclosure of contingent liabilities on the date of financial statements and the reported amount of revenue and expenses during the reporting period. Actual results could differ from those estimates and differences between actual results and estimates are recognized in the period in which the results are known or materialized.

c) Revenue Recognition:

1. Revenue from sale of goods is recognized when the significant risks and rewards in respect of ownership of products are transferred by the company.
2. Revenue from services are accounted on accrual basis.
3. Interest income is recognized on time accrual basis.

d) Property, plant and equipment :

I) Property, plant and equipment are stated at cost of Acquisition inclusive of all incidental expenses related to acquisition.
ii) Expenditure during construction period / expenditure incurred till the assets are put to use is treated as preoperative expenses

e) Depreciation/Amortisation :

I. Property, Plant & Equipment

Depreciable amount for assets is the cost of an assets, or other amount substituted for cost, less its estimated residual value.
Depreciation on tangible assets has been provided on Straight Line Method as per the useful lives as prescribed in Schedule II

Assets	Estimated use lives
Building	60 Years
Plant & Machinery	15 Years
Two Wheeler	8 Years
Four Wheeler	10 Years
Furniture & Fixtures	10 Years
Office Equipment	5 years and 10 years
End User Eq. (Laptop, PC), Server & Network	3 Years

ii. Intangible Assets

Intangible Assets are stated at acquisition cost, net of accumulated amortization and accumulated impairment losses, is any.
Intangible Assets are amortized on straight line basis over a period of five years being the estimated useful life.

Intangible asset are recognised as per Accounting Standard 26 Intangible Asset.

An intangible asset is recognised if and only if.

(a) it is probable that the future economic benefits that are attributable to the asset will flow to the enterprises; and
(b) the cost of the asset can be measured reliably.

f) Inventories :

I) Raw Materials and packing Materials are valued at cost.
ii) Finished goods are valued at lower of the cost or net realisable value.
iii) Stocks in Process are valued at cost.

BHATIA & BHATIA NEW DELHI Chartered Accountants

Alde Medi Impex Limited ALDE

iv) Stores and Spare are valued at estimated realisable value.

v) Inventories are values at lower of cost and the net realisable value after providing for obsolescence and other losses, where considered necessary. Cost is generally determined on weighted average basis except for inventory segregated for a specific order/project, in which case it is valued at their specific costs of purchase. Cost includes all charges in bringing the goods to the point of sale, including octroi and levies, transit insurance and receiving charges.

g) Foreign Exchange Transactions :

Initial recognition:

Transactions in foreign currencies entered into by the Company are accounted at the exchange rates prevailing on the date of the transaction or at rates that closely approximate the rate at the date of the transaction.

Measurement at the balance sheet date:

Foreign currency monetary items (other than derivative contracts) of the Company, outstanding at the balance sheet date are restated at the year-end rates. Non-monetary item of the Company are carried at historical cost.

Treatment of exchange differences:

Exchange differences arising on settlement /restatement of foreign currency monetary assets and liabilities of the Company are recognised as income or expenses in the Statement of Profit and Loss.

h) Employee Benefits :

Short-Term Employee benefits

All employee benefits payable within twelve months of rendering the service are classified as short term benefits. Such benefits

Defined Contribution Plans

The Company's contribution to provident fund is considered as defined contribution plans and are charged as an expense based

Defined Benefit Plans

For defined benefit plans in the form of gratuity (unfunded), the cost of providing benefits is determined using the Projected

I) Taxation :

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

Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and ale capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws 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 cany forward 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 cany forward of losses and items relating to capital losses, deferred tax assets are recognised only if there is virtual certainty supported by convincing evidence that there will be sufficient future taxable income available to realise the assets. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax lats 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.

j) Provisions, Contingent Liabilities and Contingent Assets:

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the Notes to Accounts. Contingent Assets are neither recognized nor disclosed in the financial statements.

k) Borrowing Costs :

Interest and other borrowing cost attributable to qualifying assets till they are put to use are capitalised. Other Interest and

l) Earning per Share

Basic earnings per share is computed by dividing the profit/(loss) after tax (including the post tax effect of extra ordinary items, if any) by the weighted average number of equity shares outstanding during the year.

Diluted earnings per share is computed using the weighted average number of equity shares that could have been issued on the conversion of all dilutive potential equity shares, if any.

m) Impairment of assets:

The carrying amounts of assets are reviewed at each Balance Sheet date if there is any indication of impairment based on internal/external factors. An asset is impaired when the carrying amount of the asset exceeds the recoverable amount. An impairment loss is charged to the Profit and Loss Account in the year in which an asset is identified as impaired. An impairment Loss recognised in prior accounting periods is reversed if there has been change in the estimate of the recoverable amount.

BHATIA & BHATIA NEW DELHI Chartered Accountants

Alde Medi Impex Limited

n) **Operating Cycle:**

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 the Schedule III to the Companies Act, 2013. Based on the nature of products/activities of the Company and the normal time between acquisition of assets and their realisation 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. As a result, current assets comprise elements that are expected to be realised within 12 months after the reporting date and current liabilities comprise elements that are due for settlement within 12 months after the reporting date.

o) **Changes in Accounting Policies in the Periods/Years Covered in the Restated Financials:**

There is only change in Significant Accounting Policies which needs to be adjusted in the Restated Summary Statements includes the impact of provision of gratuity made on actuarial valuation report.

p) **Accounting of Goods and Service Tax :**

Sales, Purchases and Stocks are exclusive of Goods and Service Tax. Accordingly, Balance payable/ Refundable against these taxes as at close of the year are carried forward in the Balance Sheet under respective heads.

q) **Preliminary Expenses :**

Preliminary Expenses are amortised over a period of 5 years

r) **For Ageing analysis of Trade Receivable and Trade Payable refer other note.**

For BHATIA & BHATIA
Chartered Accountants
FRN :- 003202N OF ICAI

Ravinder Bhatia (FCA)
Partner
017572
Date: 02/09/2026

BHATIA & BHATIA * NEW DELHI * Chartered Accountants

For and on behalf of the Board of
Alde Medi Impex Limited
CIN:U24231DL1997PLC085614

Manas Rastogi
Director
DIN: 06958305

Mehul Rastogi
Director
DIN: 06958331

Alde Medi Impex Limited ALDE

Mayank Mishra

Chief Financial Officer
PAN: AZVPM6528K

Tanvi Kumari
Company Secretary &
Compliance Officer
PAN:KTKPK7432R
Membership No. F76428

ALDE MEDI IMPEX LIMITED
CIN: U24231DL1997PLC085614

Notes Forming Integral Part of Balance Sheet

Note No:2
Share Capital

(Figures in 000's)

Particulars	As at 31st Match 2026		As at 31 March 2025	
	Number	Amount	Number	Amount
a. Authorised Share Capital:				
Equity Shares of Rs 10 each	60,00,000.00	60,000.00	60,00,000	60,000.00
Preference shares of Rs 10 each	-	-	-	-
b. Issued, Subscribed & Paid up Capital:				
Equity Shares of Rs 10 each fully paid	41,67,600.00	41,676.00	41,67,600.00	41,676.00
c. Par Value Par share	-	10	-	10
Total	**41,67,600.00**	**41,676.00**	**41,67,600.00**	**41,676.00**

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	41,67,600.00	41,676.00	-	-
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	**41,67,600.00**	**41,676.00**	-	-

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 31st Match 2026		As at 31 March 2025	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Equity Shares :				
Nisha Rastogi	11,00,800.00	26.41	11,00,800.00	26.41
Rajesh Kumar Rastogi	7,98,100.00	19.15	7,98,100.00	19.15
Hina Rastogi	3,61,500.00	8.67	3,61,500.00	8.67
Manas Rastogi	7,56,500.00	18.15	7,56,500.00	18.15
Mehul Rastogi	7,12,500.00	17.10	7,12,500.00	17.10
Namita Rastogi	3,80,500.00	9.13	3,80,500.00	9.13
Total	**41,09,900.00**	**98.62**	**41,09,900.00**	**98.62**

BHATIA & BHATIA NEW DELHI Chartered Accountants

Alde Medi Impex Limited

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)				
	2024-25	2023-24	2022-23	2021-22	2020-21
Equity Shares					
Fully paid up pursuant to contract (s) without payment being received in cash.	-	-	-	-	-
Shares Bought Back	-	-	-	-	-
Fully paid up by way of bonus shares	-	-	-	-	-
Preference Shares					
Fully paid up pursuant to contract (s) without payment being received in cash.	-	-	-	-	-
Shares Bought Back	-	-	-	-	-
Fully paid up by way of bonus shares	-	-	-	-	-

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

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

	Equity Shares :	As at 31st Match 2026			As at 31 March 2025		
S. No.	Promoter Name	No. of Shares held	% of Total Shares	% Change during the year	No. of Shares held	% of Total Shares	% Change during the year
1	Nisha Rastogi	11,00,800.00	26%	-	11,00,800.00	26%	-
2	Rajesh Kumar Rastogi	7,98,100.00	19%	-	7,98,100.00	19%	-
3	Manas Rastogi	7,56,500.00	18%	-	7,56,500.00	18%	-
4	Mehul Rastogi	7,12,500.00	17%	-	7,12,500.00	17%	-
	Total	**33,67,900.00**	**81%**	-	**33,67,900.00**	**81%**	-

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Alde Medi Impex Limited

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

(Figures in 000's)

Particulars	As at March 31, 2026	As at March 31, 2025
a. Capital Reserves		
Opening Balance	-	-
(+) Current Year Transfer	(14,403.57)	-
Written Back in Current Year	-	-
Closing Balance	**(14,403.57)**	-
b. Capital Redemption Reserve		
Opening Balance	-	-
(+) Current Year Transfer	-	-
Written Back in Current Year	-	-
Closing Balance	-	-
c. Securities Premium Account		
Opening Balance	-	-
(+) Securities premium credited on share issue	-	-
(-) Premium utilised for various reasons		
Premium on redemption of Debentures	-	-
Issue of Bonus Shares	-	-
Closing Balance	-	-
d. Debenture Redemption Reserve		
Opening Balance	-	-
(+) Current Year Transfer	-	-
Written Back in Current Year	-	-
Closing Balance	-	-
e. Revaluation Reserve		
Opening Balance	-	-
(+) Current Year Transfer	-	-
Written Back in Current Year	-	-
Closing Balance	-	-
f. Share options outstanding account		
Opening Balance	-	-
(+) Current Year Transfer	-	-
Written Back in Current Year	-	-
Closing Balance	-	-
g. Foreign Currency Translation Reserve		
Opening balance		
Add: During the year arising from consolidation Subsidiary	(607.50)	
Add: During the year arising from intercompany elimination		
Closing Balance	**(607.50)**	
h. Surplus		
Opening Balance	1,38,763.17	82,671.71
(+)Profit for the current year	1,29,924.19	56,091.46
(+)Transfer from Reserves	-	-
(-)Proposed Dividends		-
(-)Interim Dividends		-
(-) Prior Period Adjustments*	(47,152.23)	-
	2,21,535.13	1,38,763.17
Total	**2,06,524.06**	**1,38,763.17**

***Kindly refer Note -3a**

BHATIA & BHATIA NEW DELHI Chartered Accountants

Alde Medi Impex Limited ALDE

Note No:4

Long Term Borrowings

(Figures in 000's)

Particulars	As at March 31, 2026	As at March 31, 2025
Secured Loans		
From Banks		
Msme Loan - 22 (Icici Bank)	-	1,013.85
Kotak Mahindra Bank Car Loan Bmw New	1,837.64	3,682.96
Axis Bank Car Loan Defender	3,825.48	7,388.68
Unsecured Loans		
From Banks		
MSME Loan - 22 (ICICI Bank)	1.63	-
Yes Bank	1,432.21	3,154.20
Unity Bank	1,064.53	2,698.95
Deutsche Bank	2,205.57	4,783.27
From NBFC		
Clix Capital Services Pvt Ltd	1,481.78	3,209.17
Iifl Finance Limited	1,637.83	3,344.98
Mas Financial Services Ltd	1,949.58	4,145.15
Money Wise Finance	2,132.25	4,354.76
Poonawalla Fincorp Limited	2,213.13	4,804.17
Godrej Finance Ltd	3,332.33	-
L & T Finance	4,404.39	-
Tata Capital Ltd	6,250.00	-
Total	**33,768.34**	**42,580.13**

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

Note No:4A

Short Term Borrowings

(Figures in 000's)

Particulars	As at March 31, 2026	As at March 31, 2025
Secured Loans		
From Banks		
MSME Loan - 22 (ICICI Bank)	-	1,012.89
ICICI Car Loan Fortuner	-	219.20
ICICI Car Loan Hyder	-	476.29
ICICI Car Loan Mahindra Thar	-	287.69
KOTAK Car Loan BMW (New)	1,845.32	1,692.45
ICICI Car Loan Mg Hector	-	-
Axis Bank Car Loan Defender	3,563.20	3,265.71
Secured OD Repayable on Demand from Banks	1,99,800.42	1,31,018.99
Secured EPC Repayable on Demand from Banks	37,032.23	-
Unsecured Loan		
From Banks		
Deutsche Bank	2,577.70	2,218.11
Unity Bank	1,634.42	2,065.52
Yes Bank	1,722.00	1,483.51
MSME Loan - 22 (ICICI Bank)	1,012.89	-
From NBFC		
Aditya Birla Finance Limited	7,400.71	5,961.81
Clix Capital Services Pvt Ltd	1,727.39	1,480.83
Godrej Finance Limited	666.67	3,945.57
Iifl Finance Limited	1,707.15	1,463.48
Indifi Capital	-	1,971.72
L & T Finance	2,195.61	2,869.89
Mas Financial Services Ltd	2,035.40	1,584.70
Money Wise Finance	2,222.51	1,905.28
Poonawalla Fincorp Limited	2,592.42	2,232.20
Tata Capital Limited	1,150.00	4,559.59
From Others		
Adwana General Trading Company LLC	5,604.09	
Nisha Tamang	3.07	
Manas Rastogi Current A/c	2,886.03	
Total	**2,79,379.20**	**1,71,715.43**

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

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Alde Medi Impex Limited

Note No: 4B

Other Long term Liabilities**

(Figures in 000's)

Particulars	As at March 31, 2026	As at March 31, 2025
Manas Rastogi	515.59	-
Total	**515.59**	**-**

****Kindly refer Note 4C**

Note No: 5

Long Tern Provisions

(Figures in 000's)

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for Gratuity	11,510.51	-
Provision for Leave Encashment	877.20	-
Total	**12,387.71**	**-**

Note No: 6

Trade Payables

(Figures in 000's)

Particulars	As at March 31, 2026	As at March 31, 2025
Total outstanding dues of Micro and Small Enterprises	59,340.17	83,893.00
Total outstanding dues of creditors other than Micro and Small Enterprises	1,05,163.66	48,369.86
Total	**1,64,503.83**	**1,32,262.86**

Note 6.1: The above trade payables and advances from customers are standing in the books, as the company has done trading from the parties for its business purposes.

Note No:7

Other Current Liabilities

(Figures in 000's)

Particulars	As at March 31, 2026	As at March 31, 2025
Expenses and Statutory Dues Payable		
Other payables	0.00	-
Auditors Remuneration Payable	255.07	180.00
Expenses Payable	587.09	785.06
Director Remuneration Payable	481.00	343.70
Electricity Payable	69.15	33.26
EPF Payable	900.44	627.90
ESIC Payable	66.84	27.40
Expenses Payable (Employee)	6,544.76	4,932.20
GST Payable	477.36	3,688.11
Incentive Payable	1,315.54	2,287.94
Interest Payable	1,344.50	988.29
Product Development Charges Payable	-	189.37
Promotional Expense Export Payable	-	2,698.37
Salary Payable	15,866.65	10,182.89
Staff Reimbursement (C)	-	-
TDS/TCS Payable	1,638.70	828.67
Internet and Telephone expenses payable	6.95	-
Interest payable to MSME Suppliers	125.77	
CSR Payable	171.12	
Securities		
Akshay Jain - Security	-	-
Anukul Pharma Guwahati-Security	300.00	300.00
Goel Associates-Security	6,000.00	6,000.00
Krishna Jain Security	-	20,000.00
Pranjal Pharmacuiticals Security	2,000.00	2,000.00
Rahul Singh -Security (KPS)	76,500.00	76,500.00
Swati Medicare Pvt.Ltd-Security	15,000.00	15,000.00
Dawa Deal Private Ltd	500.00	-
Advance from customers	58,353.17	27,410.24
Total	**1,88,504.12**	**1,75,003.39**

Note 7.1: This note includes miscellaneous current obligations of the company that are due within 12 months. It comprise statutory dues, employee-related payables, accrued expenses, and other non-trade liabilities.

BHATIA & BHATIA NEW DELHI Chartered Accountants

Alde Medi Impex Limited

Note No: 8

Short Term Provisions

(Figures in 000's)

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for Tax (A.Y. 2026-27)	45,713.42	-
Provision for Tax(A.Y.2025-26)	-	20,293.19
Provsion for Gratuity	2,752.87	8,080.79
Provsion for Leave Encashment	181.77	251.87
Provision for Bonus	4,270.27	-
Total	**52,918.33**	**28,625.84**

Note No: 10

Non Current Investments

(Figures in 000's)

Particulars	As at March 31, 2026	As at March 31, 2025
DLF Urban Pvt. Ltd.	-	33,719.15
Investment in Alde Expression	7,700.00	5,700.00
Total	**7,700.00**	**39,419.15**

Note No: 12

Long term Loans and Advances

(Figures in 000's)

Particulars	As at March 31, 2026	As at March 31, 2025
Alde Expression Lifesciencs Pvt. Ltd.	38,100.00	-
Total	**38,100.00**	-

Note No: 13

Other Non Current Assets

(Figures in 000's)

Particulars	As at March 31, 2026	As at March 31, 2025
Security Deposits		
Barcode Security Deposit	3.00	3.00
GEM Portal Security	25.00	25.00
Maya Puri Office -Security	-	193.05
Security Deposit	10.00	10.00
Security For Flat	110.00	100.00
Security With Akums Drugs & Pharmaceuticals	90.00	90.00
Security with Bioaltus Pharmaceuticals	15.00	15.00
Security with Gentech Healthcare Pvt. ltd.	5.00	5.00
Security with Malik Lifesciences Pvt Ltd	20.00	20.00
Security with Osper Formulations Pvt Ltd	150.00	150.00
Security with Pure & Cure Health Care Pvt ltd	60.00	60.00
Security with Ravenbhel Health Care Pvt. Ltd	50.00	50.00
Security with Ravian Life Science Pvt Ltd	16.00	16.00
MLB Medical College	100.00	100.00
Office Security- Kirti Nagar	350.00	350.00
Office Security- Honduras	237.26	
Security with Principal Motilal Nehru Medical College	50.00	50.00
DLF Refundable charge (REFUNDABLE)	75.00	
KGMU HRF - Security for Tender (EMD)	200.00	
EMD for Tender Fee Saifa Etawa	50.00	
Security - Globezza Biotech LLC	68.72	
Total	**1,684.98**	**1,237.05**

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Note No:14

Trade Receivable

(Figures in 000's)

Particulars	As at March 31, 2026	As at March 31, 2025
(Unsecured, considered good unless otherwise stated)		
(a) Trade Receivables outstanding for a period exceeding six months from the date they were due for payment		
Considered good	1,29,315	79,763
Considered doubtful	-	-
Less: Provision for doubtful trade receivables	-	-
(b) Other Trade Receivables		
Considered good	2,31,356.47	3,26,060.84
Considered doubtful	-	-
Total	**3,60,671.27**	**4,05,823.52**

Note 14.1: The above trade receivables are standing in the books, as company has sold goods to its clients and the amount is recoverable against it.

Note No:15

Cash & Cash Equivalents

(Figures in 000's)

Particulars	As at March 31, 2026	As at March 31, 2025
Bank Of India Shares Capital Account	83.22	83.38
Cash In Hand	6,226.90	2,159.29
Icici Bank - 2994	157.25	160.00
Somediza Icici - 1060	990.00	-
Export Icici - 1065	23.48	-
Export Icici- 1067	50.00	-
Icici 3276	149.29	1,522.37
Fd	1,194.31	902.89
Mashreq Euro	282.97	-
Mashreq Neo Biz (Aed)	189.52	
Mashreq Usd Bank	1,378.39	
Total	**10,725.34**	**4,827.95**

Note 15.1: Balance with bank is confirmed from bank statement.

Note 15.2: Cash balance is lying in the cash box of the company under the custody of the cashier.

Note No:16

Short Term Loans & Advances

(Figures in 000's)

Particulars	As at March 31, 2026	As at March 31, 2025
Advance to Suppliers	99,355.14	21,921.03
Other Advances		
Advances -Shailendra Tiwari		3,645.92
Hina Rastogi (DLF Loan)		928.98
Advances to staff		
Advance fee deposited for Export Licences	4,094.17	
Advance for Sanitary License	20,668.94	
	207.96	
Total	**1,24,326.21**	**26,495.92**

Note 16.1: This note represents advances paid to suppliers for goods and services and others, which are expected to be adjusted or settled within a period of twelve months from the reporting date.

BHATIA & BHATIA NEW DELHI Chartered Accountants

Alde Medi Impex Limited

Note No:17

Other Current Assets

(Figures in 000's)

Particulars	As at March 31, 2026	As at March 31, 2025
Advance Tax (A.Y. 2025-26)	-	20,000.00
Advance Tax (A.Y. 2026-27)	35,650.00	
GST Refund	-	680.20
GST Input Credit Receivables	8,121.75	6,037.92
Draw Back Receivable	274.83	187.79
Income tax Refund	326.36	326.36
Rodtep Receivable	551.51	695.47
TDS Receivables from NBFCs (A.Y. 2026-27)	768.08	
TDS/TCS Receivable A/c (A.Y. 2026-27)	250.42	-
TDS/TCS Receivable (AY 2025-26)	-	170.04
Income tax Refund (A.Y. 2024-25)	-	7.15
Prepaid Insurance	721.07	1,212.81
Prepaid Expenses	292.57	
Accrued Interest	2,140.81	32.67
Branch Set-up Cost	455.63	-
Total	**49,553.05**	**29,350.42**

Note 17.1: This note includes various short-term assets such as GST input credits, advance tax, duty drawback receivable, TDS and Prepaid expenses. These assets are expected to be realized or utilized within twelve months from the reporting date.

Note No:3a Prior Period Adjustments due to Restated Figures

(Figures in 000's)

Particulars	Audited	Restated	Difference
Prior Period Correction in Debtors figures	4,05,823.52	3,60,291.22	(45,532.30)
Prior Period Correction in Advance from Customer Figures	27,410.24	26,699.74	710.50
Software Expenses	1,242.48	1,491.48	(249.00)
Decrease in Depreciation on account of above software	28.17	-	28.17
Bonus Provision	-	2,220.67	(2,220.67)
Excess/(Short) Provision for Leave	251.87	489.53	(237.66)
Excess/(Short) Provision for Gratuity	8,080.79	10,173.75	(2,092.97)
Deferred Tax (Liability)/Assets Adjustment	4,701.13	7,142.82	2,441.68
Net Effect on Reserve and Surplus due to Restated figures			**(47,152.23)**

Note -4C - Other Long term Liabilities *

During the financial year ended 31 March 2026, the Company acquired 100% of the equity share capital of Globezza Biotech LLC, a limited liability company incorporated under Sharjah Media City Free Zone (SHAMS), United Arab Emirates, pursuant to a Share Transfer Agreement executed on 20 May 2025. Consequently, Globezza Biotech LLC became a Wholly Owned Foreign Subsidiary of Alde Medi Impex Limited with effect from the acquisition date.

Background of Acquisition

The entire shareholding in Globezza Biotech LLC was previously held by Mr. Manas Rastogi. The historical acquisition value of the shareholding was AED 100,000. At the time of his acquisition of the shares on 29 September 2021, Mr. Manas Rastogi had paid AED 22,138 (equivalent to approximately INR 5,15,594.02 as on 20-05-2025) towards the acquisition/subscription consideration. The balance amount of AED 77,862 (equivalent to approximately INR 18,13,405.98 as on 20-05-2025) remained payable to Globezza Biotech LLC in accordance with the underlying arrangements governing the acquisition of the shares. Consideration for Acquisition by Alde Medi Impex Limited.

In accordance with the Share Transfer Agreement dated 20 May 2025, the total acquisition value of the investment is AED 100,000 (equivalent to approximately INR 23,29,000). The consideration has been contractually structured as follows:

Particulars	AED	INR
Consideration payable to Mr. Manas Rastogi	22,138	5,15,594.02
Amount payable directly to Globezza Biotech LLC towards the outstanding unpaid subscription/acquisition liability attached to the shares	77,862	18,13,405.98
Total Investment Cost	**1,00,000**	**23,29,000.00**

Under the terms of the Share Transfer Agreement, the amount of AED 77,862 is payable directly by Alde Medi Impex Limited to Globezza Biotech LLC and not to Mr. Manas Rastogi. Such payment represents discharge of the outstanding unpaid amount associated with the acquisition/subscription of the shares and forms part of the overall cost of acquisition of the investment.

Outstanding Consideration

As at 31 March 2026, no payment had been made towards the above consideration. In accordance with the terms of the Share Transfer Agreement:

- AED 22,138 (INR 5,15,594.02) is payable to Mr. Manas Rastogi; and
- AED 77,862 (INR 18,13,405.98) is payable directly to Globezza Biotech LLC.

The Parties have mutually agreed that the aforesaid amounts shall be discharged during Financial Year 2026–27, in accordance with the terms of the Share Transfer Agreement.

Accordingly, the Company has recognized the investment in Globezza Biotech LLC at its contractual acquisition cost of AED 100,000 (approximately INR 23,29,000), with the corresponding unpaid consideration disclosed under the appropriate head of liabilities in the financial statements, subject to the applicable accounting policy relating to deferred purchase consideration.

BHATIA & BHATIA NEW DELHI Chartered Accountants

Alde Medi Impex Limited

Note -4C - Other Long term Liabilities *

During the financial year ended 31 March 2026, the Company acquired 100% of the equity share capital of Globezza Biotech LLC, a limited liability company incorporated under

Background of Acquisition

The entire shareholding in Globezza Biotech LLC was previously held by Mr. Manas Rastogi. The historical acquisition value of the shareholding was AED 100,000. At the time of his

In accordance with the Share Transfer Agreement dated 20 May 2025, the total acquisition value of the investment is AED 100,000 (equivalent to approximately INR 23,29,000). The

Particulars	AED	INR
Consideration payable to Mr. Manas Rastogi	22,138	5,15,594.02
Amount payable directly to Globezza Biotech LLC towards the outstanding unpaid subscription/acquisition liability attached to the shares	77,862	18,13,405.98
Total Investment Cost	**1,00,000**	**23,29,000.00**

Under the terms of the Share Transfer Agreement, the amount of AED 77,862 is payable directly by Alde Medi Impex Limited to Globezza Biotech LLC and not to Mr. Manas Rastogi.

Outstanding Consideration

As at 31 March 2026, no payment had been made towards the above consideration. In accordance with the terms of the Share Transfer Agreement:

- AED 22,138 (INR 5,15,594.02) is payable to Mr. Manas Rastogi; and
- AED 77,862 (INR 18,13,405.98) is payable directly to Globezza Biotech LLC.

The Parties have mutually agreed that the aforesaid amounts shall be discharged during Financial Year 2026–27, in accordance with the terms of the Share Transfer Agreement.

Accordingly, the Company has recognized the investment in Globezza Biotech LLC at its contractual acquisition cost of AED 100,000 (approximately INR 23,29,000), with the

BHATIA & BHATIA NEW DELHI Chartered Accountants

Alde Medi Impex Limited

Notes Forming Integral Part of Balance Sheet

Note 4.2
Details of Long term/Shot term Borrowings

(Figures in 000's)

Particulars	Type	From	Amount	Short Term	Long Term
Aditya Birla Finance Limited	Unsecured - WC	NBFC	7,400.71	7,400.71	-
AXIS BANK CAR LOAN DEFENDER	Secured - TL	Bank	7,388.68		
CLIX CAPITAL SERVICES PVT LTD	Unsecured - TL	NBFC	3,209.17	1,727.39	1,481.78
DEUTSCHE BANK	Unsecured - TL	NBFC	4,783.27	2,577.70	2,205.57
GODREJ FINANCE LIMITED	Unsecured - WC/TL	NBFC	3,999.00	666.67	3,332.33
IIFL FINANCE LIMITED	Unsecured - TL	NBFC	3,344.98	1,707.15	1,637.83
Kotak Car Loan BMW (New)	Secured - TL	Bank	3,682.96		
L & T FINANCE	Unsecured - TL	NBFC	6,600.00	2,195.61	4,404.39
MAS FINANCIAL SERVICES LTD	Unsecured - TL	NBFC	3,984.97	2,035.40	1,949.58
MONEY WISE FINANCE	Unsecured - TL	NBFC	4,354.76	2,222.51	2,132.25
POONAWALLA FINCORP LIMITED	Unsecured - TL	NBFC	4,805.55	2,592.42	2,213.13
TATA CAPITAL LIMITED	Unsecured - WC/TL	NBFC	7,400.00	1,150.00	6,250.00
UNITY BANK	Unsecured - TL	NBFC	2,698.95	1,634.42	1,064.53
YES BANK	Unsecured - TL	Bank	3,154.20	1,722.00	1,432.21
MSME-22	Unsecured - TL	Bank	1,014.52	1,012.89	1.63

BHATIA & BHATIA NEW DELHI Chartered Accountants

Alde Medi Impex Limited ALDE

Notes Forming Integral Part of Balance Sheet

Note 9:

Property , Plants and Equipment as at 31st March, 2026

(Figures in 000's)

Particulars	Gross Block				Accumulated Depreciation				Net Block	
	Balance as on April 01,2025	Additions	Disposals	Balance as on March 31st, 2026	Balance as on April 01,2025	Depreciation/Amortisation Expense for the Year	Depreciation on Disposals of Assets	Balance as on March 31st, 2026	Balance as on March 31st, 2026	Balance as on March 31st, 2025
Property , Plant and Equipment										
Land	-	-	-	-	-	-			-	-
Buildings	1,362.24	60,239.97	-	61,602.22	685.72	427.89		1,113.61	60,488.60	676.52
Plant & Machinery	3,074.65	-	-	3,074.65	2,790.50	29.60		2,820.10	254.56	284.15
Vehicles	35,398.79	98.01	-	35,496.80	14,270.45	6,572.52		20,842.96	14,653.83	21,128.34
Office equipment	15,939.57	10,645.87	-	26,585.44	13,772.92	3,385.85		17,158.77	9,426.67	2,166.65
Computers	2,820.91	1,947.34	-	4,768.25	2,631.14	834.89		3,466.03	1,302.21	189.77
Furniture & Fixture	5,630.03	14,081.87	-	19,711.90	2,030.99	2,408.91		4,439.89	15,272.00	3,599.04
Sub Total	**64,226.19**	**87,013.06**	-	**1,51,239.25**	**36,181.71**	**13,659.66**	-	**49,841.37**	**1,01,397.88**	**28,044.48**
Intangible assets										
Software	1,067.99	-		1,067.99	1,021.38	-	-	1,021.38	46.61	46.61
Product Licence Fee	16,072.23	72.71		16,144.94	13,471.04	727.68		14,198.72	1,946.22	2,601.19
Website Expenses	552.00	-		552.00	524.40	-		524.40	27.60	27.60
Trade Mark	36.04	18.00		54.04	11.56	3.48		15.03	39.01	24.49
Sub Total	**17,728.26**	**90.71**	-	**17,818.97**	**15,028.37**	**731.16**	-	**15,759.53**	**2,059.44**	**2,699.88**
TOTAL	**81,954.45**	**87,103.77**	-	**1,69,058.22**	**51,210.08**	**14,390.81**	-	**65,600.90**	**1,03,457.32**	**30,744.36**

BHATIA & BHATIA NEW DELHI Chartered Accountants

Alde Medi Impex Limited ALDE

Notes Forming Integral Part of Balance Sheet

Note No. 11

Details of Deferred Tax Assets

(Figures in 000's)

CALCULATION OF DEFFERED TAX		(AMOUNT)
Opening Deferred Tax Assets 01.04.2025		4,701.13
Add: Prior Period Adjustments		2,441.68
Depreciation as per Companies Act F.Y 2025-26	14,390.81	
Depreciation as per Income Tax Act F.Y. 2024-25	13,945.00	
Timing Difference resulting DTA	445.81	
(Deferred Tax Assets)(A)		112.20
		7,255.02
Deferred Tax Asset on account of Employee Benefits		
Gratuity	4,089.63	1,029.28
Bonus	2,049.61	515.84
Leave Encashment	569.44	143.32
(Deferred Tax Assets)(B)		**1,688.44**
Total Deferred Tax Assets (A+B)		**8,943.46**

BHATIA & BHATIA NEW DELHI Chartered Accountants

Alde Medi Impex Limited

ALDE MEDI IMPEX LIMITED
CIN: U24231DL1997PLC085614

Notes forming part of Statement of Profit and Loss

Note No:18
Revenue from operations

(Figures in 000's)

Particulars	For the Year Ended March 31, 2026	For the Year Ended March 31, 2025
Sale of Stock-In- Trade		
Domestic Sale Including Stock Transfer	6,55,883.31	4,97,816.49
Less - Stock Transfer within Branch	12,202.94	14,907.88
Domestic Sale	6,43,680.37	4,82,908.61
Export Sale	3,94,321.91	3,23,299.64
Export of Services		
Export Services	13,589.84	
Total	**10,51,592.12**	**8,06,208.25**

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

Note No:19
Other Income

(Figures in 000's)

Particulars	For the Year Ended March 31, 2026	For the Year Ended March 31, 2025
Discount Received	0.39	-
Duty Draw Back	642.82	911.65
EPC Sub-Mention Benifit	35.82	
Foreign Exchange Fluctuation	21,679.39	5,000.10
Interest on FD	69.66	69.64
Interest on GST refund	380.93	-
Interest Income on Loan given	2,378.71	-
Interest on late payment received	2.76	
Misc. Income	74.93	95.19
Profit on Sale on Car	-	228.72
Rent	-	46.20
Rodtep	414.78	793.05
Total	**25,680.19**	**7,144.55**

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

Note No:20
Purchase of Stock-In- Trade

(Figures in 000's)

Particulars	For the Year Ended March 31, 2026	For the Year Ended March 31, 2025
Purchase	5,07,153.35	3,98,120.99
Less - Stock Transfer within Branch	(12,202.94)	(14,907.88)
	4,94,950.42	3,83,213.11
Total	**4,94,950.42**	**3,83,213.11**

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

BHATIA & BHATIA NEW DELHI Chartered Accountants

Alde Medi Impex Limited ALDE

Note No: 21
Changes in inventories Stock-in-Trade

(Figures in 000's)

Particulars	For the Year Ended March 31, 2026	For the Year Ended March 31, 2025
Opening Stock in Trade	1,87,806.51	1,73,520.08
Closing Stock in Trade	2,75,015.56	1,87,806.51
Total	**(87,209.05)**	**(14,286.42)**

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

Note No: 22
Employee Remuneration & Benefit

(Figures in 000's)

Particulars	For the Year Ended March 31, 2026	For the Year Ended March 31, 2025
Bonus	2,049.61	-
Director Remuneration	6,600.00	4,920.00
E.P.F.	4,339.66	3,089.08
E.S.I.C	458.24	260.19
Gratuity	4,089.63	4,127.31
Incentive	7,577.61	7,751.03
Leave Encashment	569.44	251.87
Reward Money	-	605.50
Salary to Staff	1,53,672.53	1,20,239.87
Staff Welfare	3,751.01	2,876.41
Staff training Exp	254.42	-
Total	**1,83,362.15**	**1,44,121.25**

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

Note No: 23
Finance Cost

(Figures in 000's)

Particulars	For the Year Ended March 31, 2026	For the Year Ended March 31, 2025
Bank Charges	2,437.26	1,495.89
Interest on Car Loans	1,234.06	750.34
Interest on NBFC Loans	8,909.61	2,619.83
Interest on OD	16,172.60	10,387.21
Interest on MSME Loan	139.06	242.35
Interest on Security Deposits	6,675.54	5,570.00
Interest on delay payment to MSME Vendors	125.77	-
Loan Processing Charges	238.60	2,374.44
Total	**35,932.50**	**23,440.05**

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

BHATIA & BHATIA NEW DELHI Chartered Accountants

Alde Medi Impex Limited

Note No: 24

Other Expenses

(Figures in 000's)

Particulars	For the Year Ended March 31, 2026	For the Year Ended March 31, 2025
Advertisement & publicity exp.	4,019.91	3,610.53
Audit Fee	277.57	200.00
Bad debts	2,598.86	5,390.62
Business promotion	6,523.17	7,851.44
Bank Opening Expense	9.46	-
CSR Expenses	1,021.12	
Consultancy service	10,131.28	2,642.50
Customs Clearance	322.39	-
Custom Duty	145.85	-
Director travelling domestic	450.73	1,269.68
Director travelling foreign	1,361.89	4,448.34
Discount	3,505.81	2,329.63
Discount on rodtepe sell	22.56	44.04
Document charges	791.57	572.54
Donation	142.00	41.50
Dossier expense	1,777.81	190.00
Electricity expense	1,683.53	808.08
Freight	4,713.57	2,218.33
Insurance	1,619.49	1,312.62
Interest and gst late fee	0.15	19.99
Interest on TDS/TCS	51.30	40.70
Legal and professional	5,306.90	1,639.86
Loss on Expiry Of Goods	129.48	167.34
Loss on sale of building	-	163.96
Labour Charge Packing	92.99	
Late Delivery Charges	214.33	
LATE FEES	1.38	
Meeting exp	1,031.83	1,791.18
Mobile & telephone expense	406.17	397.70
Office Expense Maintenance expenses	264.85	16.91
Operating Permit Expense	165.99	
Packaging material (non taxable)	-	835.00
Packing material	-	42.82
Penalty on gst	-	1.09
Pf admin charges	366.94	268.36
Postage & Courier Expenses	742.41	523.50
Prior Period Expense	162.84	
Printing and stationery	531.53	613.65
Product development charges	306.60	650.67
Product Registration Fees	-	-
Professional fee	-	2.70
Promotional expense export	56,929.71	39,575.11
Property Tax	14.24	14.55
Rental expense	10,733.91	5,780.36
Repairs and maintenance - machinery	32.20	200.90
Repairs and maintenance - buildings	10.00	38.00
Repairs and maintenance - others	578.29	445.61
Round off	6.26	(0.84)
Sales commission	68,057.05	33,882.28
SAR Registration Expense	12.90	-
Sample Expenses	1,999.30	3,380.42
Software expense	581.91	1,242.48
Technical service	-	668.00
Tender Fee	14.16	1.18
Transportation charges	20,936.37	23,723.01
Traveling expenses	50,046.05	42,719.77
Vehicle running & maintenance	1,161.89	1,104.61
Water Charges		-
Total	**2,62,008.51**	**1,92,880.69**

BHATIA & BHATIA NEW DELHI Chartered Accountants

Alde Medi Impex Limited ALDE

Note No.6.1 Trade Payables ageing schedule

Outstanding for following periods from due date of payment (2025-26)

(Figures in 000's)

Particulars	Less than 1 Year	1-2 Year	2-3 Year	More than 3 Years	Total
Total outstanding dues of micro enterprises, small enterprises and medium enterprises	59,340.17	-			59,340.17
Total outstanding dues of creditors other than micro enterprises, small enterprises and medium enterprises	36,956.23	24.32		68,183.11	1,05,163.66
Disputed dues of creditors other than micro enterprises, small enterprises and medium enterprises					-
- Micro, Small and Medium Enterprises (MSME)					-
- Other					-
- Disputed Dues - MSME					-
- Disputed Dues - Other					-
Total					-
	96,296.40	**24.32**	**-**	**68,183.11**	**1,64,503.83**

Notes:

The figure disclosed above are based on the audited summary statement of assets & liabilities of the Company.

The above statement should be read with the notes to audited summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV

Outstanding for following periods from due date of payment (2024-25)

(Figures in 000's)

Particulars	Less than 1 Year	1-2 Year	2-3 Year	More than 3 Year	Total
Total outstanding dues of micro enterprises, small enterprises and medium enterprises	83,893.00	-	-	-	83,893.00
Total outstanding dues of creditors other than micro enterprises, small enterprises and medium enterprises	48,369.86	-	-	-	48,369.86
Disputed dues of creditors other than micro enterprises, small enterprises and medium enterprises	-	-	-	-	-
- Micro, Small and Medium Enterprises (MSME)	-	-	-	-	-
- Other	-	-	-	-	-
- Disputed Dues - MSME	-	-	-	-	-
- Disputed Dues - Other	-	-	-	-	-
Total	-	-	-	-	-
	1,32,262.86	-	-	-	**1,32,262.86**

Note No. 14.1 Trade receivable ageing schedule

Outstanding for following periods from due date of payment (2025-26)

(Figures in 000's)

Particulars	Less than 6 Months	6 Months to 1 Year	1-2 Year	2-3 Year	More than 3 Year	Total
March 31, 2026						
(a) Undisputed Trade Receivables-						
Considered good						
Considered doubtful	2,31,356.47	75,858.24	52,559.78	289.41	607.37	3,60,671.27
(b) Disputed Trade Receivables-	-	-				-
Considered good						
Considered doubtful						
Total	-	-	-	-	-	-
	2,31,356.47	**75,858.24**	**52,559.78**	**289.41**	**607.37**	**3,60,671.27**

Outstanding for following periods from due date of payment (2024-25)

(Figures in 000's)

Particulars	Less than 6 Months	6 Months to 1 Year	1-2 Year	2-3 Year	More than 3 Year	Total
March 31, 2025						
(a) Undisputed Trade Receivables-						
Considered good						
Considered doubtful	3,26,060.84	36,079.37	39,737.99	2,819.33	1,125.98	4,05,823.52
(b) Disputed Trade Receivables-	-	-	-	-		
Considered good	-	-	-	-	-	-
Considered doubtful	-	-	-	-	-	-
Total	-	-	-	-	-	-
	3,26,060.84	**36,079.37**	**39,737.99**	**2,819.33**	**1,125.98**	**4,05,823.52**

BHATIA & BHATIA NEW DELHI Chartered Accountants

Alde Medi Impex Limited

Note -25 - Other Disclosres

I. Long Term Employee Benefits [AS-15]- Defined Benefits Plans:

Accounting Standards (AS) -15 issued by ICAI is mandatory. The Company has accounted for Long Term employee benefits based on Actuarial Valuation Report.

Assumptions used by Actuarial for Gratuity Provision

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
	INR	INR
GRATUITY:-		
Change in the present value of the defined benefit obligation:		
Opening defined benefit obligation	10,173.74	7,674.22
Interest cost	712.16	537.20
Current service cost	2,434.72	1,693.49
Benefits paid / payable	-	-
Actuarial [gain]/losses on obligation	942.75	268.84
Closing defined benefit obligation	**14,263.36**	**10,173.74**
Amount recognized in the balance sheet:		
Liability at the end of the year	14,263.38	10,173.75
Fair value of plan Assets at the end of the year	-	-
Difference	14,263.38	10,173.75
Unrecognized past Service cost	-	-
Current service cost	2,434.72	537.20
Interest cost on benefit obligation	712.16	1,693.49
Expected return on plan assets	-	-
Net actuarial [gain]/loss in the period	942.75	268.85
Expense recognised in the statement of Profit and Loss	**4,089.62**	**2,499.53**
Bifurcation of Present Value of Obligation at the end of the year		
Current Liability (Short Term)	2,752.87	1,848.96
Non - Current Liability (Long Term)	11,510.51	8,324.79
Present Value of Obligation as at the end	**14,263.38**	**10,173.75**
Principal actuarial assumptions as at Balance sheet date:		
Discount rate	7.50%	7.00%
Expected rate of return on plan Assets	-	-
Annual increase in salary cost	5%	5%
Mortality	IALM 2012-14	IALM 2012-14
Retirement Age	60 Years	60 Years
Actuarial Valuation Method	Project Unit Credit Method as per AS 15	Project Unit Credit Method as per AS 15

BHATIA & BHATIA NEW DELHI Chartered Accountants

Alde Medi Impex Limited

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
	INR	INR
LEAVE ENCASHMENT:-		
[Income]/Expenses recognized in the Statement of Profit and Loss :		
Present Value of obligation as at the beginning	489.53	314.46
Present Value of obligation as at the end	1,058.97	489.53
Benefit Payment	-	335.95
Actual return on plan assets	-	-
Expense recognized in the statement of Profit and Loss	569.44	511.02
Amount recognized in the balance sheet:		
Present Value of obligation as at the end of the year (i.e. March 31,2024)	-	-
Fair Value of Plan assets as at the end of the year (i.e. March 31,2023)	1,058.97	489.53
Liability recognized in the Balance Sheet	-	-
	1,058.97	489.53
Current Liability (Short Term)	181.77	87.89
Non - Current Liability (Long Term)	877.20	401.63
Present Value of Obligation as at the end	1,058.97	489.53
Principal actuarial assumptions as at Balance sheet date:		
Discount rate	7.50%	7.00%
Expected rate of return on plan Assets	-	-
Annual increase in salary cost	5%	5%
Mortality	IALM 2012-14	IALM 2012-14
Retirement Age	60 Years	60 Years
Actuarial Valuation Method	Project Unit Credit Method as per AS 15	Project Unit Credit Method as per AS 15

II **Corporate Social Responsibility**

As per the provisions of Section 135 of the Companies Act, 2013, read with the Companies (Corporate Social Responsibility Policy) Rules, 2014. During the year, the Company has spent a total INR 8,50,000 amount of INR towards CSR activities.
The CSR activities were carried out in accordance with the CSR Policy adopted by the Board of Directors. The Company has complied with all the applicable requirements of the Companies Act, 2013 relating to CSR.

Amount required to be spent on CSR activities: -

(Figures in '000)

Corporate Social Responsibility (CSR) Expenditure	
Particulars	**Amount (INR)**
(a) Amount required to be spent during the year	1,021.12
(b) Amount spent during the year	850.00
(c) Shortfall at the end of the year	171.12
(d) Total of previous years shortfall	-

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Alde Medi Impex Limited

(e) Reason for shortfall	NA
(f) Nature of CSR activities*	
* The fund is utilized for betterment of environment - plantation, revamping of dump sites and government school * The fund is utilized towards providing care and protection of children including food, mental health counslling etc.	
(g) Details of related party transactions, e.g. contribution to a trust controlled by the Company	NIL
(h) Movement in provision made, with respect to a liability incurred by entering into a contractual obligation	NA

II (A) 1. In the opinion of the Board of Directors, the current assets, loan and advances are approximately of the value as stated,
2. All figures mentioned in 00000's.
3. Audit fee payable: (Amount in Rs.)

	C.Y	P.Y
Statutory/Tax Audit	2,25,000.00	2,00,000.00

Deferred Tax Liabilities has been computed on basis of timing differences and deferred tax thereon is Rs.
4. Provision for taxation during the year has been made of Rs. 45713.42 Lakhs

III MICRO, SMALL AND MEDIUM ENTERPRISES

Based on information available with the Company, during the year there are transactions with/ amounts payable as at the year end to Micro & Small Enterprises covered under Micro, Small & Medium Enterprises Development Act, 2006. This has been relied upon by the auditors.

(Figures in '000)

Particular	For the year ended 31st	For the year ended 31st
(i) Principal amount remaining unpaid to any supplier as at the end of the accounting year	59,340.17	83,893.00
(ii) Interest due thereon remaining unpaid to any supplier as at the end of the accounting year	125.77	-
(iii) The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed day	-	-
(iv) The amount of interest due and payable for the year	125.77	-
(v) The amount of interest accrued and remaining unpaid at the end of the accounting year	125.77	-
(vi) The amount of further interest due and payable even in the succeeding year, 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	-	-

Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. This has been relied upon by the auditors.

IV Details on derivative instruments and unhedged foreign currency exposures

(Figures in '000)

Particulars	As at March 31, 2026	As at March 31, 2025
The year-end foreign currency exposures that have been hedged by a derivative instrument	NA	NA
The year-end foreign currency exposures that have not hedged by a derivative instrument or otherwise	1,66,444.69	2,45,159.13

BHATIA & BHATIA NEW DELHI Chartered Accountants

Alde Medi Impex Limited

Foreign Currency Exposure as at 31 March 2026

The details of unhedged foreign currency monetary items outstanding as at 31 March 2026 are as follows:

(Figures in '000)

Particulars	Currency	FY 2025-26 FC	FY 2025-26 (Rs)	FY 2024-25 FC	FY 2024-25 (Rs)
		Foreign Currency Amount	₹ Amount	Foreign Currency Amount	₹ Amount
Trade Receivables	USD	449.11	41,564.68		
Trade Receivables	EURO	853.51	89,874.62	1,174.56	1,00,518.96
Advance from Customers	AED			1,065.75	98,390.16
Advance for Product Registeration	USD	154.90	14,336.45	871.61	19,916.40
Advance for Product Registeration	USD	119.23	11,034.88	307.71	26,333.62
	EURO	91.49	9,634.06		

Exchange Difference

(Figures in '000)

Particulars	FY 2025-26 (Rs)	FY 2024-25 (Rs)
Exchange gain recognised in Statement of Profit & Loss	26,772.23	5,628.76
Exchange loss recognised in Statement of Profit & Loss	5,083.89	591.60
Net exchange gain/(loss)	21,688.34	5,037.17

Income and Expenditure in Foreign Currency

Income earned in foreign currency (accrual basis)

(Figures in '000)

Particulars	As at March 31, 2026	As at March 31, 2025
Sale of Products	3,41,436.02	3,23,299.64
Total	3,41,436.02	3,23,299.64

Expenditure incurred in foreign currency (accrual basis)

Particulars	As at March 31, 2026	As at March 31, 2025
Purchases of Raw Material and Traded Goods	-	-
Total	-	-

Audited Statement of Earnings per Equity Share

Particulars	As at March 31, 2026	As at March 31, 2025
Before Exceptional Items		
1. Net Profit after tax as per Statement of Profit and Loss attributable to Equity Shareholders	1,29,924.19	56,091.46
2. Weighted Average number of equity shares used as denominator for calculating EPS (Pre-Bonus)	41,67,600	41,67,600

BHATIA & BHATIA NEW DELHI Chartered Accountants

Alde Medi Impex Limited

3. Weighted Average number of equity shares used as denominator for calculating EPS (Post-Bonus)	41,67,600	41,67,600
4. Basic and Diluted Earning per share (On Face Value of Rs. 10/- per share) (Pre-Bonus) (Amount in Rs.)	31.17	13.90
5. Basic and Diluted Earning per share (On Face Value of Rs. 10/- per share) (Post-Bonus) (Amount in Rs.)	31.17	13.90

V TRANSFER PRICING

The Company has established a comprehensive system of maintenance of information and documents as required by the transfer pricing regulation under sections 92-92F of the Income Tax Act, 1961. The Company continuously updates its

VI Balance Confirmation

All trade receivables, advances and liabilities shown in the financial statements as on 31st March 2026are unsecured. The balances pertaining to trade receivables and payables are confirmed and considered good by the management.

(i) The Company has not granted Loans or Advances in the nature of loan to any promoters, Directors, KMPs and the related parties (As per Companies Act, 2013) , which are repayable on demand or without specifying any terms or period of repayments.

(ii) No proceedings have been initiated or pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

(iii) The Company have sanctioned facilities from banks on the basis of security of current assets. Overdraft facility from ICICI Bank Limited on the security of Stocks and Debtors

(iv) The Company have sanctioned facilities from banks on the basis of security of current assets. Working Capital facility from ICICI Bank Limited on the security of Stocks, Debtors and Colletral of Immovable Property.

(v) There are no transactions with the Companies whose name are struck off under Section 248 of The Companies Act, 2013 or Section 560 of the Companies Act, 1956 during the year ended 31st March 2025.

(vi) There are two satisfaction which are yet to be registered with the Registrar of Companies beyond the statutory period. Details are as follows

SRN	Charge Id	Charge Holder Name	Date of Creation	Date of Modification	Date of Satisfaction	Amount	Address
Y10129278	90049183	BANK OF INDIA	04/07/2002	02/03/2005	-	20,00,000	SSI BRANCH UDYOG NAGAR,NEW DELHI, Delhi, India, 110041
Y10127181	90047086	BANK OF INDIA	17/02/1998	02/03/2005	-	1,50,000	SSI BRANCH UDYOG NAGAR,NEW DELHI, Delhi, India, 110041

(vii) No scheme of arrangement has been approved by the competent authority in terms of Section 230 to 237 of the Companies Act, 2013.

(viii) The Company has 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:

(a) 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
(b) provide any guarantee, security or the like to or on behalf of the ultimate beneficiary.
(ix) The Company has not operated in any crypto currency or Virtual Currency transactions.
(x) During the year the Company has not disclosed or surrendered, any income other than the income recoginsed in the books of accounts in the tax assessments under Income Tax Act, 1961.

For BHATIA & BHATIA
Chartered Accountants
FRN :- 003202N OF ICAI

Ravinder Bhatia (FCA)
Partner
017572
Date: 02/09/2026
Place: New Delhi
UDIN: 26017572RRAFCE5891

BHATIA & BHATIA ★ NEW DELHI ★ Chartered Accountants

For and on behalf of the Board of Directors of
Alde Medi Impex Limited
CIN:U24231DL1997PLC085614

Manas Rastogi
Director
DIN: 06958305

Mayank Mishra
Chief Financial Officer
PAN: AZVPM6528K

Alde Medi Impex Limited ALDE

Mehul Rastogi
Director
DIN: 06958331

Tanvi Kumari
Company Secretary &
Compliance Officer
PAN:KTKPK7432R
Membership No. A76428

VII. Related Party Disclosures

(a)	**Promoters**	**Relationship**
	Mr. Manas Rastogi	Promoter
	Mr. Mehul Rastogi	Promoter
	Mr. Rajesh Rastogi	Promoter
	Mrs. Nisha Rastogi	Promoter
(b)	**Key Management Personnel:**	**Relationship**
	Mayank Mishra	CFO
	Rachna Jajoo	CS
(C)	**Other Related Persons**	**Relationship**
	Hina Rastogi	Wife of Promoter
	Namita Rastogi	Wife of Promoter
	Late. Madho Saran Rastogi	Father of Rajesh Rastogi (Promoter)
	Late. Vimla Devi	Mother of Rajesh Rastogi (Promoter)
	Nisha Rastogi	Spouse of Rajesh Rastogi (Promoter)
	Rakesh Kumar Rastogi	Brother of Rajesh Rastogi (Promoter)
	Ravi Rastogi	Brother of Rajesh Rastogi (Promoter)
	Ranjeet Rastogi	Brother of Rajesh Rastogi (Promoter)
	Rajni Rastogi	Sister of Rajesh Rastogi (Promoter)
	Manas Rastogi	Son of Rajesh Rastogi (Promoter)
	Mehul Rastogi	Son of Rajesh Rastogi (Promoter)
	Late.Vijay Pal Rastogi	Spouse's Father
	Late.Sheela Rastogi	Spouse's Mother
	Sanjeev Rastogi	Spouse's Brother
	Meenu Rastogi	Spouse's Sister
	Neeru Rastogi	Spouse's Sister
	Rajesh Kumar Rastogi	Father of Manas Rastogi (Promoter)
	Nisha Rastogi	Mother of Manas Rastogi (Promoter)
	Hina Ratogi	Spouse of Manas Rastogi (Promoter)
	Ivaan Rastogi	Son of Manas Rastogi (Promoter)
	Rakesh Kumar Gupta	Spouse's Father
	Veena Gupta	Spouse's Mother
	Hitesh Gupta	Spouse's Brother
	Himani Varshney	Spouse's Sister
	Sshanaya Rastogi	Daughter of Mehul Rastogi (Promoter)
	Prisha Rastogi	Daughter of Mehul Rastogi (Promoter)
	Sanjay Mittal	Spouse's Father
	Late. Lovely Mittal	Spouse's Mother
	Neha Mittal	Spouse's Sister
	Meenu Rani Rastogi	Sister of Nisha Rastogi (Promoter)
	Ranjeet Rastogi	Spouse's Brother
	Rajesh Rastogi HUF	HUF of Promoter (Rajesh Rastogi)
	Manas Rastogi HUF	HUF of Promoter (Manas Rastogi)
	Mahul Rastogi HUF	HUF of Promoter (Mehul Rastogi)
	Rajesh Medicos	Properietor of Rajesh Rastogi (Promoter)
	Rajesh Medicos	Properietor of Rajesh Rastogi HUF
	M.H. Medicos	Properietor of Manas Rastogi (Promoter)
	Globezza Biotech	Properietor of Mehul Rastogi (Promoter)
	Manas Pharmaceuticals	Properietor of Nisha Rastogi (Promoter)
	Globezza Biotech LLC	Subsidiary of Alde Medi Impex Limited
	Alde Expression Life Science Pvt Ltd	Private company in which Directors and company are interested

(Figures in 000's)

	Nature of Transaction	Name of Related party	Relationship	Ended on March 31, 2026	Ended on March 31, 2025	Ended on March 31, 2024
1	Directors Remuneration					
		Mr. Manas Rastogi	Managing Director	2,700.00	2,100.00	2,100.00
		Mr. Mehul Rastogi	Executive Director	2,700.00	2,100.00	2,100.00
		Mr. Rajesh Rastogi	Promotor and Director	1,200.00	720.00	720.00
2	Salary Expenses		Total	6,600.00	4,920.00	4,920.00
		Mrs. Hina Rastogi	Wife of Director (Manas Rastogi)	3,480.00	2,880.00	2,760.00
		Mrs. Namita Rastogi	Wife of Director (Mehul Rastogi)	3,480.00	2,880.00	2,760.00
		Mrs. Nisha Rastogi	Wife of Director (Rajesh Rastogi)	1,800.00	1,200.00	1,200.00
		Mr. Sanjeev Kumar	Brother of Promotor (Nisha Rastogi)	645.46	509.59	638.45
		Mr. Mayank Mishra	KMP (CFO)	968.19	220.93	
		Mrs. Rachna Jajoo	KMP (CS)	30.89		
			Total	10,404.54	7,690.52	7,358.45

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3	Reimbursement of Expenses	Mrs. Hina Rastogi	Wife of Director (Manas Rastogi)	29.69	55.25	176.89
		Mrs. Namita Rastogi	Wife of Director (Mehul Rastogi)	29.69	55.25	176.89
		Mrs. Nisha Rastogi	Wife of Director (Rajesh Rastogi)	15.36	23.02	76.91
			Total	**74.74**	**133.52**	**430.69**
4	Transaction related to DLF Property (Owed to Alde Medi Impex Limted)	Mrs. Hina Rastogi	Wife of Director (Manas Rastogi)		928.98	
5	Transaction related to DLF Property (Received from Hina Rastogi)	Mrs. Hina Rastogi	Wife of Director (Manas Rastogi)	928.98		
			Total	**928.98**	**928.98**	**-**
6	Rental Expenses	Globezza Biotech	Prop. Firm in which Director is proprietor (Mehul Rastogi)	360.00	360.00	360.00
7	Purchase of Goods	Rajesh Medicos - Moradabad	Prop. Firm in which Director is proprietor (Rajesh Rastogi)			119.07
9	Sale of Goods	Rajesh Medicos - Moradabad	Prop. Firm in which Director is proprietor (Rajesh Rastogi)	-	-	1,042.75
8	Sale of Goods	MH Medicos	Prop. Firm in which Director is proprietor (Manas Rastogi)	-	-	20.81
10	Sale of Goods	Globezza Biotech	Prop. Firm in which Director is proprietor (Mehul Rastogi)	-	2,868.62	11,397.96
9	Other Receivables	Globezza Biotech	Prop. Firm in which Director is proprietor (Mehul Rastogi)	268.34		
11	Other Receivables	Manas Pharmaceuticals	Prop. Firm in which relative of Director is proprietor (Nisha Rastogi)	10.76	-	-
10	Loan given	Alde Expression Life Science Pvt Ltd	Private company in which Directors and company are interested	33,700.00	4,400.00	-
12	Advances against PO	Alde Expression Life Science Pvt Ltd	Private company in which Directors and company are interested	15,100.00		
11	Investment in shares	Alde Expression Life Science Pvt Ltd	Private company in which Directors and company are interested	2,000.00	5,700.00	-
13	Unpaid Amount for Share purchase in Globezza Biotech LLC	Manas Rastogi	Managing Director	5.16		
19	Interest Accrued	Alde Expression Life Science Pvt Ltd	Private company in which Directors and company are interested	2,378.71		
		Total		**53,822.97**	**13,328.62**	**12,940.59**

	Closing Balances	**Name of Related party**	**Relationship**	**Ended on March 31, 2026**	**Ended on March 31, 2025**	**Ended on March 31, 2024**
1	Directors Remuneration	Mr. Manas Rastogi	Promotor and Managing Director	190.50	141.85	141.85
		Mr. Mehul Rastogi	Promotor and Executive Director	190.50	141.85	141.85
		Mr. Rajesh Rastogi	Promotor and Executive Director	100.00	60.00	60.00
2	Salary Expenses					
		Mrs. Hina Rastogi	Wife of Director (Manas Rastogi)	235.20	186.30	186.30
		Mrs. Namita Rastogi	Wife of Director (Mehul Rastogi)	235.20	186.30	186.30
		Mrs. Nisha Rastogi	Wife of Director (Rajesh Rastogi)	135.00	85.00	85.00
		Mr. Sanjeev Kumar	Brother of Promotor (Nisha Rastogi)	55.00	55.00	55.00
3	Transaction related to DLF Property (Owed to Alde Medi Impex Limted)					
4	Rental Expenses	Mrs. Hina Rastogi	Wife of Director (Manas Rastogi)		928.98	
2	Purchase of Goods	Globezza Biotech	Prop. Firm in which Director is proprietor (Mehul Rastogi)	35.40	32.40	64.80
3	Sale of Goods	Rajesh Medicos - Moradabad	Prop. Firm in which Director is proprietor (Rajesh Rastogi)	-	-	-
4	Payment Received	Rajesh Medicos - Moradabad	Prop. Firm in which Director is proprietor (Rajesh Rastogi)	-	-	-
5	Other Receivables	Rajesh Medicos - Delhi	Prop. Firm in which Director is proprietor (Rajesh Rastogi)	-	-	-
6	Other Receivables	Globezza Biotech	Prop. Firm in which Director is proprietor (Mehul Rastogi)	268.34	-	1,131.51
7	Loan given	Manas Pharmaceuticals	Prop. Firm in which relative of Director is proprietor (Nisha Rastogi)	10.76	-	-
8	Advances against PO	Alde Expression Life Science Pvt Ltd	Private company in which Directors and company are interested	38,100.00	4,400.00	
9	Investment in shares	Alde Expression Life Science Pvt Ltd	Private company in which Directors and company are interested	15,100.00		
10	Unpaid Amount for Share purchase in Globezza Biotech LLC	Alde Expression Life Science Pvt Ltd	Private company in which Directors and company are interested	7,700.00	5,700.00	
11	Unsecured Loan taken	Manas Rastogi	Managing Director	5.16		
12	Interest Accrued	Manas Rastogi	Managing Director	28.86		
		Alde Expression Life Science Pvt Ltd	Private company in which Directors and company are interested	2,378.71		
		Total		**64,768.63**	**11,917.68**	**2,052.61**

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