ALNA TRADING AND EXPORTS LIMITED

FORTY FOURTH ANNUAL REPORT 2025-26

NOTICE TO MEMBERS

Notice is hereby given that the **Forty-Fourth Annual General Meeting** of the Members of Alna Trading and Exports Limited will be held on **Thursday, August 20, 2026, at 12:00 noon** at the Registered Office of the Company situated at Allana House, Allana Road, Colaba, Mumbai - 400 001, to transact the following businesses:

ORDINARY BUSINESS:

1. **Adoption of the Audited Financial Statements of the Company for the financial year ended March 31, 2026, together with the Reports of the Board of Directors and Auditors thereon:**

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

   "RESOLVED THAT the Audited Financial Statements of the Company for the financial year ended March 31, 2026, along with the Reports of the Board of Directors and Auditors thereon, as circulated to the Members, be and are hereby considered and adopted."

2. **Appointment of Mr. Anwar Husain Chauhan (DIN: 00322114), as a Director of the Company liable to retire by rotation:**

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

   "RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions, if any, of the Companies Act, 2013, read with the Articles of Association of the Company, Mr. Anwar Husain Chauhan (DIN: 00322114), liable to retire by rotation at this meeting, being eligible offers himself for re-appointment, be and is hereby re-appointed as a Director of the Company, liable to retire by rotation."

SPECIAL BUSINESS:

3. **To Regularize the appointment of Additional Director Mr. Jagannath Pandharinath Dange (DIN: 01569430), as a Non-Executive & Independent Director of the Company to hold the office for a term upto five years:**

   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 Section 149, 150, 152 read with Schedule IV and other applicable provisions of the Companies Act, 2013 (the Act) and the Companies (Appointment and Qualifications of Directors) Rules, 2014, (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), on the recommendation of the Nomination & Remuneration Committee and approval of the Board of Directors for appointment of Mr. Jagannath Pandharinath Dange (DIN: 01569430), as an Additional Director in the capacity of a Non-Executive & Independent Director of the Company w.e.f. **November 14, 2025** who has submitted a declaration that he meets the criteria for independence as provided under Section 149(6) of the Act and Listing Regulations and is eligible for appointment, and in respect of whom the Company has received a notice in writing in terms of Section 160(1) of the Act and who holds office as such up to the date of ensuing Annual General Meeting, 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 period of five years with effect from **November 14, 2025** till **November 13, 2030.**"

RESOLVED FURTHER THAT pursuant to the provisions of Sections 149, 197 and other applicable provisions of the Act read with the Rules made thereunder and Listing Regulations, Mr. Jagannath Pandharinath Dange, be paid such fees and remuneration and profit-related commission as the Board may approve from time to time and subject to such limits prescribed from time to time.

RESOLVED FURTHER THAT the Board of Directors of the Company 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."

4. **To Regularize the appointment of Additional Director Ms. Amita Sachin Karia (DIN: 07068393), as a Non-Executive & Independent Director of the Company to hold the office for a term upto five years:**

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 Section 149, 150, 152 read with Schedule IV and other applicable provisions of the Companies Act, 2013 (the Act) and the Companies (Appointment and Qualifications of Directors) Rules, 2014, (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), on the recommendation of the Nomination & Remuneration Committee and approval of the Board of Directors for appointment of Ms. Amita Sachin Karia (DIN: 07068393), as an Additional Director in the capacity of a Non-Executive & Independent Director of the Company w.e.f. **January 31, 2026** who has submitted a declaration that she meets the criteria for independence as provided under Section 149(6) of the Act and Listing Regulations and is eligible for appointment, and in respect of whom the Company has received a notice in writing in terms of Section 160(1) of the Act and who holds office as such up to the date of ensuing Annual General Meeting, 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 period of five years with effect from **January 31, 2026** till **January 30, 2031.**"

RESOLVED FURTHER THAT pursuant to the provisions of Sections 149, 197 and other applicable provisions of the Act read with the Rules made thereunder and Listing Regulations, Ms. Amita Sachin Karia, be paid such fees and remuneration and profit-related commission as the Board may approve from time to time and subject to such limits prescribed from time to time.

RESOLVED FURTHER THAT the Board of Directors of the Company 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."

By order of the Board of Directors
For Alna Trading and Exports Limited
Sd/-
Mithun Patel
Company Secretary
Membership No: A43753

Place: Mumbai
Dated: July 23, 2026

Registered Office:
Allana House, Allana Road,
Colaba, Mumbai-400 001
Tel: +91 022 6149 8000
https://www.alna.co.in/

NOTES:

1. An Explanatory Statement pursuant to Section 102(1) of the Companies Act, 2013 ("the Act"), with respect to Special Business to be transacted at the Forty-Fourth Annual General Meeting (AGM), as set out under Item No. 3 & 4 is annexed hereto.
2. Brief resume of the Director proposed to be appointed, re-appointed, nature of his expertise in specific functional areas, names of companies in which he hold directorships and memberships/ chairmanships of Board Committees, shareholding and relationships between directors inter-se as stipulated under Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (Listing Regulations) and Secretarial Standard 2 are provided under **Annexure-1**.
3. A Member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on a poll instead of himself and the proxy need not be a Member of the Company. The instrument appointing the proxy should, however, be deposited at the registered office of the Company not less than forty-eight hours before the commencement of the AGM. A Proxy form as presented in MGT-11 is annexed hereto.

   Pursuant to provisions of Section 105 of the Companies Act, 2013 and rules made thereunder, a proxy can vote on behalf of Members not exceeding 50 (fifty) and holding in the aggregate not more than 10%(ten percent) of the total share capital of the Company carrying voting rights. Further, a member holding more than 10% (ten percent) of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as proxy for any other person or shareholder. A Proxyholder shall prove his identity at the time of attending the Meeting.

   Corporate Shareholders (i.e. other than individuals/HUF, NRI, etc.) are requested to send to the Company a duly certified copy of the Board Resolution, pursuant to Section 113 of the Companies Act, 2013, authorizing their representative(s) to attend and vote on their behalf at the AGM.

   Members, Proxies and Authorized Representatives are requested to bring to the AGM, the Attendance Slip enclosed herewith, duly completed and signed mentioning therein details of their DP ID and Client ID/ Folio No.

   Duplicate Attendance Slip and copies of the Annual Report and Accounts will not be made available at the AGM venue.

   An instrument appointing proxy is valid only if it is properly stamped as per the applicable law, blank or incomplete, unstamped or inadequately stamped, undated proxies or proxies upon which the stamps have not been cancelled will be considered as invalid. If the Company receives multiple proxies for the same holdings of a Member, the proxy which is dated last will be considered as valid. If such multiple proxies are not dated or they bear the same date without specific mention of time, all such multiple proxies shall be treated as invalid.

   A proxy shall not have a right to speak at the AGM and shall not be entitled to vote except on a poll.
4. In case of joint holders attending the AGM, only such joint holder who is first holder in the order of names will be entitled to vote.
5. The Members are requested to send their queries, if any, at least ten days in advance at the registered office address, so that the information can be made available at the AGM, subject to permission of the Chairman.
6. **Documents open for inspection:**

A. During the period beginning 24 hours before the time fixed for the commencement of the AGM and ending with the conclusion of the AGM, a Member would be entitled to inspect the proxies lodged at any time during the business hours of the Company, provided that not less than three days of Notice in writing is given to the Company.

B. Relevant documents referred to in the accompanying Notice and the Explanatory Statement pursuant to Section 102(1) of Companies Act, 2013 are open for inspection by the Members at the Registered Office of the Company on all working days, (except Saturdays, Sundays and Public Holidays) during business hours up to the date of the AGM.

C. The Register of Directors and Key Managerial Personnel and their Shareholding maintained under Section 170 of the Companies Act, 2013 and the relevant documents referred to in the Notice will be available for inspection by the Members at the AGM. Members seeking to inspect such documents can send an e-mail to secretarial@allana.com.

7. **Book Closure:**

   The Register of Members and Share Transfer Books of the Company will remain closed from **August 14, 2026, to August 20, 2026 (both days inclusive)**.

8. This Notice is being sent to the Members whose names appear in the List of Beneficial Owners receivedfrom Central Depository Services (India) Limited and National Securities Depository Limited ('Depositories').

9. In compliance with the General Circular Nos. 14/2020 dated April 8, 2020 and 17/2020 dated April 13,2020, and General Circular No. 20/2020 dated May 5, 2020, followed by General Circular No. 09/2024 dated September 19, 2024 and subsequent circulars issued in this regard, the latest being General Circular No. 03/2025 dated September 22, 2025 (collectively referred to as '**MCA Circulars**') and Circulars from Securities and Exchange Board of India ('SEBI'), i.e., Circulars dated May 12, 2020, January 15, 2021, May 13, 2022, January 5, 2023 and October 3, 2024 **('SEBI Circulars')** and other applicable circulars issued in this regard, Notice of the AGM along with Annual Report 2025-26 is being sent through electronic mode to those Members whose e-mail addresses are registered with the Company / Depository Participants and also to members through Physical mode. The Notice convening the Forty Fourth AGM along with the Annual Accounts 2025-26 will also be available on the website of the Company at www.alna.co.in, websites of the Stock Exchange i.e., BSE Limited at www.bseindia.com and the website of CDSL at www.evotingindia.com. For Members whose e-mail addresses are not registered but mobile numbers are registered with RTA/Depositories, the weblink for downloading the Notice is being sent through SMS.

10. Members are also requested to register their email address, in respect of electronic holdings with the Depositories /Depository Participant and in respect of physical holdings with the RTA.

11. In accordance with Regulation 40 of the SEBI Listing Regulations, as amended, the Company has stopped accepting any fresh transfer requests for securities held in physical form. Members holding shares of the Company in physical form are requested to kindly get their shares converted into demat/electronic form to get inherent benefits of dematerialization.

12. Members who hold shares in physical form in multiple folios in identical names or joint holding in the same order of names are requested to send their share certificates to the Company for consolidation into a single folio.

13. Members may please note that SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/ 2022/8 dated January 25, 2022 has mandated the listed companies to issue securities in demat form only, while processing service requests viz. Issue of duplicate securities certificate; claim from Unclaimed Suspense

Account; Renewal/ Exchange of securities certificate; Endorsement; Sub-division/Splitting of securities certificate; Consolidation of securities certificates/folios; Transmission and Transposition. Accordingly, Shareholders are requested to make service requests by submitting a duly filled and signedForm ISR-4, the format of which is available on the website of Company and RTA. It may be noted that any service request can be processed only after the folio is KYC compliant.

14. SEBI vide its Circular dated March 16, 2023, mandated furnishing of PAN, KYC details (i.e. postal address with pin code, email address, mobile number, bank account details) and Nomination details by holders of physical securities. It may be noted that any service request or complaint can be processed only after the folio is KYC compliant.

    Further, Shareholders holding shares in physical form are requested to ensure that their PAN is linked to Aadhaar.

15. Members are requested to intimate changes, if any, pertaining to their name, postal address, email address, telephone/ mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as - name of the bank and branch details, bank account number, MICR code, IFSC code, etc., to their DPs in case the shares are held by them in electronic form and to Link Intime via, email at rnt.helpdesk@mpms.mufg.com in case the shares are held by them in physical form.

16. As per the provisions of Section 72 of the Companies Act, 2013, Members holding shares in single name and physical form are advised to make nomination in respect of their shareholding in the Company. The Nomination Form (SH-13) can be obtained from Link Intime or can be downloaded from the link: https://web.in.mpms.mufg.com/KYC-downloads.html Further, Members holding physical shares areinformed that they can opt out of nomination or cancel the existing nomination by filing following form with RTA:
    Form ISR-3: For opting out of nomination by shareholder(s)
    Form SH -14: For cancellation or variation to the existing nomination of the shareholder(s)

    Members holding shares in electronic form may contact their respective Depository Participant(s) for availing this facility.

17. Non-Resident Indian Members are requested to inform Link Intime immediately of:

    A. Change in their residential status on return to India for permanent settlement.

    B. Particulars of their bank account maintained in India with complete details including name, branch, account type, account number, if not furnished earlier.

18. **Norms for furnishing of PAN, KYC, Bank details and Nomination:**
    The forms for updation of PAN, KYC, Bank details and Nomination viz., Forms ISR-1, ISR-2, ISR-3, SH-13 and the said SEBI Circular are available on our website. In view of the above, we urge Members holding shares in physical form to submit the required forms along with the supporting documents at the earliest. The Company has completed the process of sending letters to the Members holding shares in physical form in relation to the above-referred SEBI Circular. Members who hold shares in dematerialized form and wish to update their PAN, KYC, Bank details and Nomination, are requested to contact their respective DPs.

19. **Mode of Dispatch:**

a. Pursuant to Sections 101 and 136 of the Companies Act, 2013 read with the relevant Rules made thereunder and Regulation 36 of the SEBI Listing Regulations, Companies can send Annual Reports and other communications through electronic mode to those Members who have registered their e-mail addresses either with the Company or with the Depository Participant(s). Further, as per MCA General Circular no.

03/2022 dated May 05, 2022, General Circular no. 10/2022 dated December 28, 2022, General Circular No. 09/2024 dated September 19, 2024, General Circular No. 03/2025 dated September 22, 2025, SEBI circular no. SEBI/HO/CFD/CMD2/CIR/P/2022/62 dated May 13, 2022, SEBI Circular No. SEBI/HO/CFD/PoD-2/P/CIR/2023/4 dated January 05, 2023 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated October 03, 2024, physical copy of AGM Notice and Annual Report will be sent to the Members on their request, who have not registered their e-mail address with the Company or Depository Participant(s). Therefore, electronic copies of the Notice convening the Forty Fourth AGM of the Company, Annual Report along with the Attendance Slips and Proxy Forms are being sent to the Memberswho have registered their E-mail Id's with the Company / Depository Participant(s).

Members who are desirous to have a physical copy of the Annual Report should send a request to the Company's e-mail id viz., secretarial@allana.com clearly mentioning their Folio number / DP and Client ID.

b. Members who have not registered their e-mail address so far are requested to register/update theire-mail address for receiving all communication including Annual Report, Notices, Circulars, etc. from theCompany electronically.

c. The route map showing directions to reach the venue of the Forty Fourth AGM is annexed.

d. Members who have not registered their e-mail address with the company or their DepositoryParticipant are requested to register their e-mail address in the following manner:

For shares held in Physical form	Physical form Members are requested to intimate changes, if any, pertaining to their name, postal address, e-mail address, telephone/mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney,bank details such as, name of the bank and branch details, bank account number,MICR code, IFSC code, etc. to the Company/ Registrar and Transfer Agent in prescribed Form ISR-1 along with relevant proofs and other forms pursuant to SEBI Circular No. SEBI/HO/MIRSD/MIRSD-PoD-1/P/CIR/2023/37 dated March 16, 2023.
For shares held in Dematerialized form	The Members holding shares in electronic mode are also requested to register/ update their email address, PAN and Bank Account details with the Depository Participant where their respective dematerialized accounts are maintained.

20. Voting through Electronic Means/Ballot Paper:

a. In compliance with provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 (as amended) and the circulars issued by the Ministry of Corporate Affairs, Members are provided with the facility to cast their vote by electronic means through the remote e-voting platform provided by Central Depository Services (India) Limited (CDSL) on all resolutions set out in this Notice. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting system will be provided by CDSL. Resolutions passed by the members through e-votingis/are deemed to have been passed as if they have been passed at the AGM.

b. The process for remote e-voting is specified below. The facility for voting through ballot paper shall bemade available at the AGM and Members attending the AGM who have not already cast their vote by remote e-voting shall be able to exercise their right at the AGM.

c. The Members who have cast their vote by remote e-voting prior to the AGM may also attend the AGM but shall not be entitled to cast their vote again.

THE INTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING ARE AS UNDER:

Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2: Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(i) The e-voting period begins on **Monday, August 17, 2026 at 9:00 A.M. and ends on Wednesday, August 19, 2026, at 5:00 P.M.** During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the **cut-off date (record date) of Friday, August 14, 2026**, may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

(ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

(iii) Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 09, 2020,** under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to itsshareholders, in respect of all shareholder's resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entitiesin India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders**, **by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants**. Demat accountholders would be able to cast their vote without having to register again with the ESPs, thereby, not onlyfacilitating seamless authentication but also enhancing ease and convenience of participating in e-votingprocess.

Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

In terms of SEBI circular **no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020**, on e- Voting facility provided by Listed Companies, Individual shareholders holding securities in demat modeare allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to abovesaid SEBI Circular**,** Login method for e-Voting and joining virtual meetings **for Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with **CDSL Depository**	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. The option will be made available to reach e-Voting pagewithout any further authentication. The users to login to Easi / Easiest are requestedto visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab.
	2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the e-voting is in progress as per the information provided by the company. On clicking the e-voting option, the user will be able to see e- Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly.
	3) If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option.
	4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from an e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the e-voting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with **NSDL Depository**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting servicesand you will be able to see e-Voting page. Click on company name or e-Voting serviceprovider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period.
	2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp
	3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen-digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.

<table>
<tr><td rowspan="3">Individual Shareholders (Holding securities in demat mode) login through their Depository Participants (DP)</td><td>You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility.</td></tr>
<tr><td>After Successful login, you will be able to see e-Voting option.</td></tr>
<tr><td>Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e- authentication, wherein you can see e-Voting feature. Click on company name or e- Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.</td></tr>
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Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget UserID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues relatedto login through Depository i.e. CDSL and NSDL

Login type	**Helpdesk details**
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.comor contact at toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 022 - 4886 7000 and 022 - 2499 7000

Step 2: Access through CDSL e-Voting system in case of shareholders holding shares in physical modeand non-individual shareholders in demat mode.

(iv) Login method for e-Voting and joining virtual meetings for **Physical shareholders and shareholdersother than individual holding in Demat form.**

1) The shareholders should log on to the e-voting website www.evotingindia.com.

2) Click on “Shareholders” module.

3) Now enter your User ID
a. For CDSL: 16 digits beneficiary ID,
b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
4) Next enter the Image Verification as displayed and Click on Login.

5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.

6) If you are a first-time user follow the steps given below:

For Physical shareholders and other than individual shareholders holding shares inDemat.	
PAN	Enter your 10-digit alpha-numeric *PAN issued by Income Tax Department (Applicable forboth demat shareholders as well as physical shareholders) • Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details **OR** Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded inyour demat account or in the company records in order to login. • If both the details are not recorded with the depository or company, please enterthe member id / folio number in the Dividend Bank details field.

(v) After entering these details appropriately, click on “SUBMIT” tab.

(vi) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach ‘Password Creation’ menu whereinthey are required to mandatorily enter their login password in the new password field. Kindly note thatthis password is to be also used by the demat holders for voting for resolutions of any other company onwhich they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keepyour password confidential.

(vii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(viii) Click on the EVSN for the relevant <Company Name> on which you choose to vote.

(ix) On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO”for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

(x) Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire Resolution details.

(xi) After selecting the resolution, you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you wish to confirm your vote, click on “OK”, else to change your vote, click on “CANCEL” and accordingly modify your vote.

(xii) Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.

(xiii) You can also take a print of the votes cast by clicking on “Click here to print” option on the Voting page.

(xiv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

(xv) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.

(xiv) Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.

- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.

- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.

- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.

- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favor of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.

- Alternatively, Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; secretarial@allana.com (designated email address by company) , if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. **For Physical shareholders-** please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to **Company/RTA email id**.

2. **For Demat shareholders -** Please update your email id & mobile no. with your respective **Depository Participant (DP).**

3. **For Individual Demat shareholders –** Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911

All grievances connected with the facility for voting by electronic means may be addressed to Mr. RakeshDalvi, Sr. Manager, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call toll free no. 1800 21 09911.

OTHER INSTRUCTIONS:

- Any person, who acquires shares of the Company and becomes Member of the Company after dispatch of the notice and holding shares as of the **cut-off date i.e.**, **Friday, August 14, 2026,** may obtain thelogin ID and password by sending a request at helpdesk.evoting@cdslindia.com by mentioning their Folio No./DP ID and Client ID No.

- The Company has appointed Mr. Aqueel A. Mulla (email id: aqueelmulla@gmail.com), Practicing Company Secretary, as the Scrutinizer to conduct the voting process in a fair and transparent manner.

The Scrutinizer shall immediately after the conclusion of voting at the AGM, first download the votes castat the AGM and thereafter unblock the votes cast through remote e-Voting and shall not later than 48 hours of conclusion of the AGM, prepare a Consolidated Scrutinizer's Report of the total votes cast in favor or against, if any, to the Chairman or any person authorized by him in writing who shall countersign the same.

The results of AGM shall be declared by the Chairman or his authorized representative or any one Director of the Company after the AGM within the prescribed time limits.

The results declared along with the Scrutinizer's Report shall be placed on the website of the Company viz. www.alna.co.in and on website of CDSL viz. www.evotingindia.com within 2 working days of conclusion of the Forty Fourth AGM of the Company and the same shall be displayed on the Notice Board at the Registered Office of the Company. Further, the results shall also be communicated to BSE Limited wherethe shares of the Company are listed.

Explanatory Statement
[Pursuant to Section 102(1) of the Companies Act, 2013]

Item No 3:

The Board of Directors at its meeting held on November 14, 2025, based on the recommendation of the Nomination and Remuneration Committee (NRC) and subject to the approval of the Shareholders, appointed Mr. Jagannath Pandharinath Dange (DIN: 01569430), as an Additional, Non-executive & Independent Director of the Company with effect from November 14, 2025, till November 13, 2030.

Mr. Jagannath Pandharinath Dange is not disqualified from being appointed as an Independent Director in terms of Section 164 of the Companies Act, 2013. He has further confirmed that he is not debarred from holding the office of director by virtue of any order from SEBI or any such authority and has given his consent to act as a Non-Executive & Independent Director of the Company. The Company has also received a declaration from him that he meets the criteria of independence as prescribed, under Section 149(6) of the Companies Act, 2013 and under the SEBI Listing Regulations.

Pursuant to section 152 read with Schedule IV to the Companies Act, 2013, in the opinion of the Board, Mr. Jagannath Pandharinath Dange fulfils the conditions specified in the Companies Act, 2013 and rules made thereunder and SEBI Listing Regulations, for his appointment as an Independent Director of the Company and he is independent of the management.

Considering Mr. Jagannath Pandharinath Dange knowledge and experience, the Board of Directors is of the opinion that it would be in the interest of the Company to appoint him as an Independent Director for a period of five years with effect from November 14, 2025. Therefore, having received the requisite notice under section 160(1) of the Companies Act, 2013, it is proposed to seek approval of Shareholders by way of a Special Resolution for the appointment of Mr. Jagannath Pandharinath Dange as an Independent Director for a term of five years, i.e., with effect from November 14, 2025, till November 13, 2030.

Although Mr. Jagannath Pandharinath Dange has attained the age of 75 years, the requirement of obtaining approval of the Members by way of a Special Resolution under Regulation 17(1A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable to the Company, as the Company is exempt from compliance with Regulations 17 to 27 of the SEBI Listing Regulations in terms of Regulation 15(2) thereof. Accordingly, the proposed Special Resolution is being placed before the Members pursuant to the applicable provisions of the Companies Act, 2013 for his appointment as an Independent Director.

Additional information in respect of Mr. Jagannath Pandharinath Dange, pursuant to Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Secretarial Standards on General Meetings (SS-2), along with his brief profile is given at **Annexure 1** to this Notice.

Except Mr. Jagannath Pandharinath Dange, being the appointee, none of the Directors and Key Managerial Personnel of the Company or their relatives are concerned or interested financially or otherwise, in the resolution set out at Item No. 3.

The Board of Directors recommends the Special Resolution as set out in Item No. 3 of the Notice for the approval by the members of the Company.

Item No 4:

The Board of Directors at its meeting held on January 31, 2026, based on the recommendation of the Nomination and Remuneration Committee (NRC) and subject to the approval of the Shareholders, appointed Ms. Amita Sachin Karia (07068393), as an Additional, Non-executive & Independent Director of the Company with effect from January 31, 2026, till January 30, 2031.

Ms. Amita Sachin Karia is not disqualified from being appointed as an Independent Director in terms of Section 164 of the Companies Act, 2013. She has further confirmed that she is not debarred from holding the office of director by virtue of any order from SEBI or any such authority and has given her consent to act as a Non-Executive & Independent Director of the Company. The Company has also received a declaration from her that she meets the criteria of independence as prescribed, under Section 149(6) of the Companies Act, 2013 and under the SEBI Listing Regulations.

Pursuant to section 152 read with Schedule IV to the Companies Act, 2013, in the opinion of the Board, Ms. Amita Sachin Karia fulfils the conditions specified in the Companies Act, 2013 and rules made thereunder and SEBI Listing Regulations, for her appointment as an Independent Director of the Company and she is independent of the management.

Considering Ms. Amita Sachin Karia knowledge and experience, the Board of Directors is of the opinion that it would be in the interest of the Company to appoint her as an Independent Director for a period of five years with effect from January 31, 2026. Therefore, having received the requisite notice under section 160(1) of the Companies Act, 2013, it is proposed to seek approval of Shareholders by way of a Special Resolution for the appointment of Ms. Amita Sachin Karia as an Independent Director for a term of five years, i.e., with effect from January 31, 2026 till January 30, 2031.

Additional information in respect of Ms. Amita Sachin Karia, pursuant to Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Secretarial Standards on General Meetings (SS-2), along with her brief profile is given at **Annexure 1** to this Notice.

Except Ms. Amita Sachin Karia, being the appointee, none of the Directors and Key Managerial Personnel of the Company or their relatives are concerned or interested financially or otherwise, in the resolution set out at Item No. 4.

The Board of Directors recommends the Special Resolution as set out in Item No. 4 of the Notice for the approval by the members of the Company.

Annexures to the Notice

ANNEXURE 1

Item No 2, 3 & 4

Details of the Directors seeking appointment/re-appointment at the Forty Fourth Annual General Meeting

[Pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements)Regulations, 2015 and SS - 2 of the Secretarial Standard on General Meetings]

Name of the Director	Mr. Anwar Husain Chauhan	Mr. Jagannath Pandharinath Dange	Ms. Amita Sachin Karia
DIN	00322114	01569430	07068393
Age & Date of Birth	62 years, May 19, 1964	75 years June 01, 1951	39 years, October 09, 1987
Date of first Appointment on the Board	November 01, 2013	November 14, 2025	January 31, 2026
Brief resume of the Director (including profile, qualification, experience and expertise in specific functional areas)	Mr. Anwar Husain Chauhan is a Commerce Graduate and a qualified Chartered Accountant. He started his career with N.M. Raiji as Audit Manager and subsequently continued his corporate career with Multinational Allana Group for over 33 years. He is presently designated as Director - Corporate Accounts and involved in Allana Group's Strategic Planning, Formulation of Business Goals to improve Financial Performance and Investment Portfolio.	Mr. Jagannath Pandharinath Dange holds distinguished degrees in Commerce and Law, along with postgraduate qualifications in Business Administration and Development from Nagpur University, Pune University, and the University of Bath, U.K. He commenced his career as an Indian Administrative Service (IAS) officer in 1973 with the Maharashtra Cadre. Over the course of nearly four decades, he has garnered extensive, hands-on experience through his service in various capacities. He has held key positions ranging from Sub-Divisional Magistrate to the Chief Secretary of the Government of Maharashtra, during which he developed	Ms. Amita Sachin Karia is a Fellow Member of the Institute of Company Secretaries of India and also a Law graduate. She has over thirteen (13) years of extensive professional experience in corporate and securities laws. Her areas of expertise include secretarial audits, compliance with SEBI and Listing Regulations, FEMA and FDI compliances, corporate governance advisory, and handling complex corporate actions such as Initial Public Offerings, Rights Issues, Preferential Allotments, Qualified Institutional Placements and takeovers. She is a Practicing Company Secretary and also serves on

		deep expertise in coordinating with government bodies and multiple agencies at district, state, and central levels. Presently, Mr. Dange is associated with Curiosity Educom Private Limited and Aetos Trading Private Limited. In the past, he has been associated with esteemed organizations such as Lloyds Metals and Energy Limited, Gujarat Foils Limited, Forest Development Corporation of Maharashtra Limited, and Mitcon Consultancy & Engineering Services Limited.	various Board of the other Companies.
Terms & Conditions of Appointment	As per Appointment Letter	As per Appointment Letter	As per Appointment Letter
Details of remuneration last drawn	Nil	Nil	Nil
Details of remuneration sought to be paid	Sitting fees as recommended by the Board	Sitting fees as recommended by the Board	Sitting fees as recommended by the Board
Disclosure of relationships between Directors inter-se.	There is no inter-se relationship between the Directors.	There is no inter-se relationship between the Directors.	There is no inter-se relationship between the Directors.
Name of the other Companies in which person holds the Directorship.	1. IVP Limited 2. Indagro Foods Private Limited 3. Allana Felda India Private Limited 4. Alpha Feeds Private Limited 5. Allana Oil Mills Private Limited 6. Agricom Foods Private Limited 7. Allana Enterprises Private Limited 8. Genagro Foods (India)	1. Maharashtra Small Scale Industries Development Corporation Limited 2. Lloyds Enterprises Limited 3. Allana Consumer Products Limited 4. Curiosity Educom Private Limited	1. Mounting Renewable Power Limited 2. Welspun Steel Limited 3. Magellanic Cloud Limited 4. HBITS Investment Management Private Limited 5. Welspun Sattanathapuram Nagapattinam Road Private

	Private Limited 9. Allana Consumer Products Limited 10. Allana Exports Private Limited 11. Alagro Trading Private Limited 12. Allanasons Private Limited 13. Phoenicia Travel and Transport Private Limited 14. Allana Impex Private Limited 15. Allana Holdings Private Limited 16. Allana Foundation 17. World Memon Foundation (India) 18. Frigorifico Allana Private Limited 19. Allana Frozen Foods Private Limited		Limited 6. Konstelec Engineers Limited 7. Welspun Investments and Commercials Limited
Name of the other Companies in which Director holds membership of the Committees.	**1. Allana Consumer Products Limited** Audit Committee – Member Corporate Social Responsibility – Member **2. Agricom Foods Private Limited** Corporate Social Responsibility – Member **3. Allanasons Private Limited** Corporate Social Responsibility – Member **4. Frigorifico Allana Private Limited** Corporate Social Responsibility – Member **5. Indagro Foods Private Limited** Corporate Social Responsibility – Member	1. **Lloyds Enterprises Limited:** Audit Committee – Member Nomination & Remuneration Committee – Chairman 2. **Maharashtra Small Scale Industries Development Corporation Limited** Audit Committee – Member 3. **Allana Consumer Products Limited** Audit Committee – Member Nomination & Remuneration Committee – Chairman	**1. Welspun Investments and Commercials Limited** Audit Committee – Member Nomination & Remuneration Committee – Chairperson Stakeholder Relationship Committee - Member **2. Konstelec Engineers Limited** Nomination & Remuneration Committee – Member Stakeholder Relationship Committee – Chairperson

		Stakeholder Relationship Committee - Chairman	**3. Welspun Sattanathapuram Nagapattinam Road Private Limited** Audit Committee – Chairperson Nomination & Remuneration Committee – Chairperson **4. Welspun Steel Limited** Audit Committee – Member Nomination & Remuneration Committee – Member **5. Hbits Investment Management Private Limited** Audit Committee – Member Nomination & Remuneration Committee – Member **6. Magellanic Cloud Limited** Audit Committee – Member Nomination & Remuneration Committee – Member Stakeholder Relationship Committee – Member Risk Management Committee - Member

Number of Board meetings attended during the year.	Six Board Meetings	Two Board meetings	One Board Meeting
Shareholding of non-executive directors in the listed entity, including shareholding as a beneficial owner.	Nil	Nil	Nil
In case of independent directors, the skills and capabilities required for the role and the manner in which the proposed person meets such requirements.	Not Applicable	He has a deep expertise in coordinating with government bodies and multiple agencies at district, state, and central levels.	She has expertise in the areas of secretarial audits, compliance with SEBI and Listing Regulations, FEMA and FDI compliances, corporate governance advisory, and handling complex corporate actions such as Initial Public Offerings, Rights Issues, Preferential Allotments, Qualified Institutional Placements and takeovers.
Listed entities from which the Director has resigned in the past three years.	Not Applicable	Lloyds Metals and Energy Limited	Not Applicable

By order of the Board of Directors
For Alna Trading and Exports Limited

Sd/-
Mithun Patel
Company Secretary
Membership No: A43753

Place: Mumbai
Date: July 23, 2026

ATTENDANCE SLIP

Forty Forth Annual General Meeting

Name of the Company	Alna Trading And Exports Limited
Date of Meeting	Thursday, August 20, 2026
Time	12:00 noon
Venue	Allana House, Allana Road, Colaba, Mumbai – 400001

To be Filled by Member/Proxy	
Registered Folio No. / DP ID & Client ID / Beneficiary Ac No.	
Number of Shares Held	
I hereby record my presence at the AGM.	
Member's/Proxy's name in Block Letters	
Member's/Proxy's Signature	

Note: Members and Proxies are requested to **fill in this Attendance Slip and hand it over at the entrance of the meeting hall**.

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	L51900MH1981PLC025145
Name of the Company	Alna Trading and Exports Limited
Registered Office	Allana House, Allana Road, Colaba, Mumbai - 400 001, Maharashtra, India

Name of the Member(s)	
Registered Address:	
DP ID:	
Folio No./Client Id:	
E-mail Id:	

I/We, being the Member(s) of _________ shares of the above-named Company, hereby appoint:

Sr. No.	Name and Address of Proxy	E-mail Id	Signature
1.	(failing him)		
2.	(failing him)		
3.			

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the **Forty Fourth Annual General Meeting** of the Company to be held on **Thursday, August 20, 2026, at 12:00 noon** at the Registered Office of the Company at **Allana House, Allana Road, Colaba, Mumbai – 400001** and at any adjournment thereof in respect of such resolutions as are indicated below:

Sr. No.	Description	Type of Resolution	For	Against	Abstain
1.	Adoption of the Audited Financial Statements of the Company for the financial year ended March 31, 2026, together with the Reports of the Board of Directors and Auditors thereon.	Ordinary Resolution			
2.	Appointment of Mr. Anwar Husain Chauhan (DIN: 00322114), as a Director of the Company liable to retire by rotation.	Ordinary Resolution			
3.	To Regularize the appointment of Additional Director Mr. Jagannath Pandharinath Dange (DIN: 01569430), as a Non-Executive & Independent Director of the Company to hold the office for a term upto five years.	Special Resolution			
4.	To Regularize the appointment of Additional Director Ms. Amita Sachin Karia (DIN: 07068393), as a Non-Executive & Independent Director of the Company to hold the office for a term upto five years.	Special Resolution			

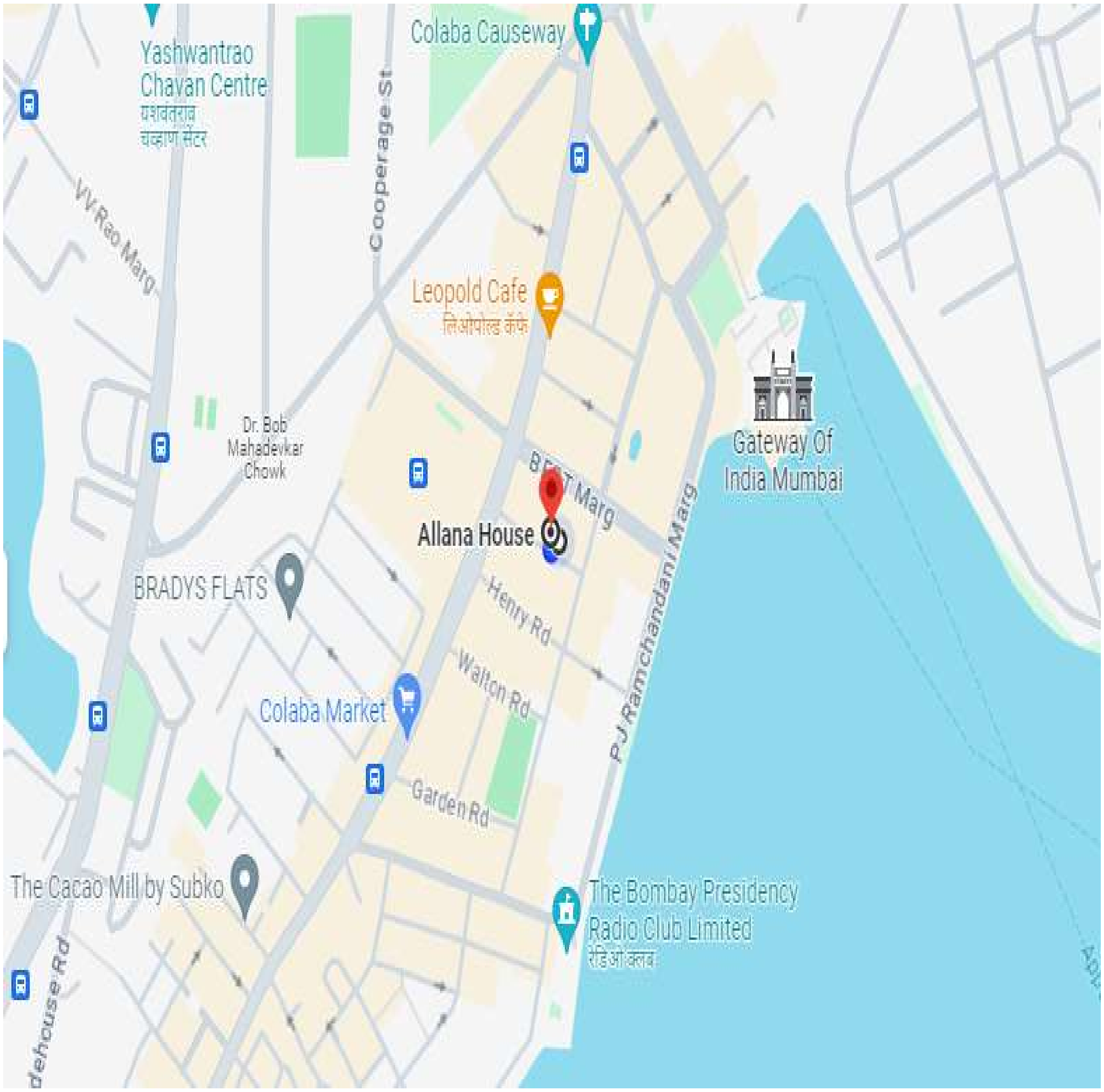
Signed this ____________ day of ____________, 2026.

Signature of Shareholder	Signature of Proxy Holder(s)

Revenue Stamp of Rs 1/-

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

Route Map for the venue of Alna Trading And Exports Limited for Forty Fourth Annual General Meeting



AGM Venue

Allana House, Allana Road,Colaba,
Mumbai - 400 001

Members are requested to bring their copy of the Annual Report along with them to the Annual General Meeting.

BOARD`S REPORT

To,
The Members,
Alna Trading and Exports Limited

Your Directors have pleasure in presenting to you the **Forty Fourth Annual Report** together with the Audited Financial Statements for the financial year ended March 31, 2026.

FINANCIAL RESULTS:

The financial highlights for the financial year ended March 31, 2026, are as under:

(Rs. in Lakhs)

Particulars	**Mar 31, 2026**	**Mar 31, 2025**
Revenue from Operations	210.51	211.19
Other Income	0.66	0.65
Total Revenue	**211.17**	**211.84**
Total Expenses	209.18	209.30
Profit/(Loss) from ordinary activities before exceptional items	**1.99**	**2.54**
Exceptional Items	**-**	**-**
Profit/(Loss) from ordinary activities before tax	**1.99**	**2.54**
Tax Expenses	0.17	0.98
Net Profit/ (Loss) for the Period after tax	**1.82**	**1.56**

STATEMENT OF COMPANY'S AFFAIRS:

During the year under review, the Company continued its operations in the trading and export of coffee catering to the domestic markets.

COMPANY'S PERFOMANCE:

During the year under review, there has been decreased in **Total Income** of the Company i.e., **Rs. 211.17 Lakhs** as compared to **Rs. 211.84 Lakhs** in the previous year.

The **Net Profit** of the Company is **Rs. 1.82 Lakhs** in the current year as compared to profit of **Rs. 1.56 Lakhs** in the previous year.

DIVIDEND:

With a view to conserve resources the Board of Directors of your Company does not recommend any dividend for the year under review.

TRANSFER TO RESERVES:

During the financial year under review, the Company **has not made any transfer to the General Reserve**. The **Board of Directors**, while exercising financial prudence, remains committed to **augmenting the Company's reserves** at an appropriate time, in line with future profitability and evolving business requirements.

AUTHORISED & PAID-UP SHARE CAPITAL:

During the year under review, there has been no change in the Authorized and Paid-up Share Capital of the Company.

The Authorized Share Capital of the Company is **Rs. 50,00,000/- (Rupees Fifty Lakh Only)** divided into **2,50,000 (Two Lakhs Fifty Thousand) Equity shares** of **Rs. 10/- (Rupees Ten Only) each** and **2,50,000 (Two Lakhs Fifty Thousand) Unclassified Shares** of **Rs. 10/- (Rupees Ten Only) each.**

The Paid-up Share Capital of the Company is **Rs. 20,00,000/- (Rupees Twenty Lakh Only)** divided into **2,00,000 (Two Lakhs) Equity shares of Rs. 10/- (Rupees Ten Only) each**.

PUBLIC DEPOSITS:

During the year under review, the Company has neither accepted nor renewed any deposits from public within the meaning of Section 73 of the Companies Act, 2013 read with Companies Acceptance of Deposits) Rules, 2014. No amount on account of principal or interest on deposits from public was outstanding as on the date of the balance sheet.

MATERIAL CHANGES AND COMMITMENTS AFFECTING THE COMPANY:

There have been no material changes or commitments affecting the financial position of the Company which occurred between the end of the financial year of the Company to which financial statement relates and the date of the Board Report.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS ANDOUTGO:

Information pursuant to section 134(3)(m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014, is not applicable to your Company, hence no information is disclosed.

RISK MANAGEMENT:

The Company follows well-established and detailed risk assessment and minimization procedures, which are periodically reviewed by the Board. The Company has in place a business risk management framework for identifying risks and opportunities that may have a bearing on the organization’s objectives, assessing them in terms of likelihood and magnitude of impact and determining a response strategy.

The Senior Management assists the Board in its oversight of the Company’s management of key risks, including strategic and operational risks, as well as the guidelines, policies and processes for monitoringand mitigating such risks under the aegis of the overall business risk management framework.

CORPORATE SOCIAL RESPONSIBILITY (CSR):

The Members are requested to take a note that as per the provisions of Section 135 of the Companies Act, 2013 and rules made thereunder, the Corporate Social Responsibility is not applicable to the Company during the financial year under review.

RELATED PARTY TRANSACTIONS:

During the year under review, all related party transactions, if any, that were entered into during the financial year were on an Arm’s Length Basis and were in the ordinary course of business. There are no materially significant related party transactions made by your Company with Promoters, Directors, Key Managerial

Personnel or other designated persons which require prior approval of Shareholders or may have a potential conflict with the interest of your Company at large.

All related party transactions were placed before the Audit Committee and also before the Board for approval. Prior Omnibus approval of the Audit Committee is obtained for the transactions which are foreseeable and repetitive in nature.

The Company did not enter into any contracts, arrangements, or transactions with related parties that were either outside the ordinary course of business or not on an arm's length basis, as per the provisions of Section 188(1) of the Companies Act, 2013, and the applicable rules.

For detailed information on related party transactions, please refer to the disclosures provided in the notes to the Standalone Financial Statements, prepared in compliance with the principles outlined in Ind AS-24.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

Details of Loans, Guarantees or Investments covered under the provisions of section 186 of the Companies Act, 2013, if any, are given in the Notes to the Financial Statements.

DIRECTORS AND KEY MANAGERIAL PERSONNELS:

During the year under review the following changes took place in the constitution of the Board of Directors:

i. Mr. Aftab Alam has resigned from the position of the Independent Director of the Company w.e.f. July 10, 2025.
ii. Ms. Mala Arun Todarwal has been appointed as an Additional Director (Non-Executive & Independent) w.e.f. July 10, 2025, and regularized at the Annual General Meeting held on September 12, 2025.
iii. Mr. Jagannath Pandharinath Dange has been appointed as an Additional Director (Non-Executive & Independent) w.e.f. November 14, 2025, and will be regularized at the ensuing Annual General Meeting.
iv. Ms. Merle Dsa ceased to be a Non-Executive & Independent of the Company w.e.f. January 29, 2026 upon completion of her second and final term as an Independent Director.
v. Ms. Amita Sachin Karia has been appointed as an Additional Director (Non-Executive & Independent) w.e.f. January 31, 2026, and will be regularized at the ensuing Annual General Meeting.
vi. Ms. Mala Arun Todarwal has been resigned from the position of Non-Executive & Independent Director of the Company w.e.f. January 31, 2026.

The Board of Directors and Key Managerial Personnels of the Company during the financial year ended March 31, 2026, are as follows:

Sr. No.	Name of Director	Designation	Appointment Date	Cessation Date
1.	Mr. Anwar Husain Chauhan	Director & Chief Financial Officer	November 01, 2013	-
2.	Mr. Jagannath Pandharinath Dange	Director (Non-Executive, Independent Director)	November 14, 2025	-
3.	Ms. Amita Sachin Karia	Director (Non-Executive, Independent Director)	January 31, 2026	-
4.	Mr. Aftab Alam	Director (Non-Executive, Independent Director)	February 01,2017	July 10, 2025
5.	Ms. Merle Dsa	Director (Non-Executive, Independent Director)	September 03,2015	January 29, 2026

6.	Ms. Mala Arun Todarwal	Director (Non-Executive, Independent Director)	July 10, 2025	January 31, 2026
7.	Mr. Mithun Patel	Company Secretary and Compliance Officer	September 27, 2024	-
8.	Mr. Arshad Nawaz Khan	Manager	May 20, 2016	-

RETIREMENT BY ROTATION:

Pursuant to Section 152 of the Companies Act, 2013 and in terms of the Articles of Association of the Company, Mr. Anwar Husain Chauhan, Director, retires by rotation at the ensuing Annual General Meeting and being eligible, offers himself for re-appointment. Your Board has recommended his re-appointment.

Additional information, pursuant to **Regulation 36(3)** of the Listing Regulations, in respect of the Directors seeking appointment/re-appointment in AGM, forms a part of the Notice.

None of the Directors of the Company are disqualified for being appointed as Directors as specified in Section 164(1) & (2) of the Companies Act, 2013 ("the Act") and Rule 14(1) of the Companies (Appointment and Qualification of Directors) Rules, 2014.

STATEMENT REGARDING OPINION OF THE BOARD WITH REGARD TO INTEGRITY, EXPERTISE AND EXPERIENCE (INCLUDING PROFICIENCY) OF THE INDEPENDENT DIRECTORS APPOINTED DURING THE YEAR:

Pursuant to the provisions of Section 149(6) of the Companies Act, 2013 read with the applicable rules framed thereunder, and SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 the Board of Directors has evaluated the integrity, expertise, experience, and overall proficiency of the Independent Directors appointed during the financial year under review.

The Board has reviewed and assessed their background, qualifications, professional experience, and proficiency, and is of the opinion that the Independent Directors of the Company possess the requisite integrity, domain knowledge, leadership skills, and industry insight necessary to discharge their duties as Independent Directors. Their diverse experience and perspectives are expected to contribute meaningfully to the deliberations of the Board and enhance the overall governance standards of the Company.

Accordingly, the Board affirms that they meet the criteria prescribed under the Companies Act, 2013 for appointment as Independent Directors and brings with them significant value in terms of independent judgment and strategic oversight.

NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS:

The Board of Directors duly met 6 (Six) times during the Financial Year. The dates on which meetings were held are May 28, 2025; July 10, 2025; August 14, 2025; November 14, 2025; January 29, 2026, and January 31, 2026.

The maximum gap between any two consecutive meetings was less than one hundred and twenty days, as stipulated under the Companies Act, 2013 and Secretarial Standards. A necessary quorum was present in all the Board meetings.

The details of each date of the meeting along with the percentage of attendance are as follows:

Sr. No.	Date of Meeting	Total numbers of Directors as on the date of meeting	Attendance	
			Number of Directors attended	Percentage of attendance
1	May 28, 2025	3	3	100
2	July 10, 2025	3	3	100
3	August 14, 2025	3	3	100
4	November 14, 2025	3	3	100
5	January 29, 2026	4	4	100
6	January 31, 2026	4	4	100

ATTENDANCE OF DIRECTORS

The attendance details of Directors at the Board Meetings held during the financial year ended March 31, 2026, and at last AGM are as under:

Name of Director	Category	Number of Meetings		Attendance at the last AGM
		Entitled	Attended	Held on September 12, 2025
Mr. Anwar Husain Chauhan	Director & Chief Financial Officer	6	6	Yes
Mr. Jagannath Pandharinath Dange	Non-Executive, Independent	2	2	Not Applicable as Mr. Jagannath Pandharinath Dange was appointed w.e.f. November 14, 2025
Ms. Amita Sachin Karia	Non-Executive, Independent	1	1	Not Applicable as Ms. Amita Sachin Karia was appointed w.e.f. January 31, 2026
Mr. Aftab Alam	Non-Executive, Independent	2	2	Not Applicable as Mr. Aftab Alam resigned w.e.f. July 10, 2025
Ms. Merle Dsa	Non-Executive, Independent	5	5	Yes
Ms. Mala Arun Todarwal	Non-Executive, Independent	4	4	Yes

STATEMENT ON FORMAL ANNUAL EVALUATION OF THE BOARD, ITS COMMITTEES, AND INDIVIDUAL DIRECTORS:

The Board of Directors has carried out an annual evaluation of its own performance, Board Committees and Individual Directors pursuant to the provisions of the Companies Act, 2013 and in accordance with the requirements prescribed under the Listing Regulations.

The performance of the Directors was evaluated by the Board after seeking inputs from all the Directors on the basis of the criteria such as the Board Composition and Structure, Effectiveness of Board Processes, Contribution at the Meetings, Information and Functioning, etc.

The performance of the Committees was evaluated by the Board after seeking input from Committee Members on the basis of the criteria such as the Composition of Committees, Effectiveness of Committee Meetings, etc.

The Board reviewed the performance of the Individual Directors on the basis of the criteria such as the contribution of the Individual Director to the Board and Committee Meetings like preparedness on the issues to be discussed, meaningful and constructive contribution and inputs in meetings, etc. In addition, the Chairman was also evaluated on the key aspects of his role.

In a separate meeting of Independent Directors:

i) Performance of Non-Independent Directors and the Board as a whole was evaluated;
ii) Performance of the Chairman of the Company, taking into account the views of all the Directors was evaluated;
iii) The quality, quantity and timeliness of the flow of information between the Company Management and the Board that was necessary for the Board to effectively and efficiently perform their duties was evaluated.

The same was discussed in the Board Meeting held subsequently to the meeting of the Independent Directors. The performance of the Board, its committees and of Individual Directors was also reviewed by the Board. The performance evaluation of Independent Directors was done by the entire Board, excluding the Independent Director being evaluated.

BOARD COMMITTEES AND ITS MEMBERS:

The Board of Directors constituted the following Statutory Committees in compliance with the provisions of the Companies Act, 2013 and the applicable rules thereunder. These Committees were formed to bolster the governance framework and ensure greater transparency, accountability, and oversight in the decision-making processes of the Company:

1) Audit Committee (ACM)

2) Nomination and Remuneration Committee (NRC)

3) Independent Directors (ID)

These Committees were formally constituted with defined roles, responsibilities, and terms of reference as required under Sections 177, 178 and Schedule IV of the Companies Act, 2013, Regulation 18, 19 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. The constitution of these Committees reflects the Company's commitment to maintaining the highest standards of corporate governance.

The details of the Committee as on March 31, 2026, are as follows:

Committee	**Members**
Audit Committee (ACM)	1) Mr. Jagannath Pandharinath Dange 2) Mr. Anwar Husain Chauhan 3) Ms. Amita Sachin Karia
Nomination & Remuneration Committee (NRC)	1) Mr. Jagannath Pandharinath Dange 2) Mr. Anwar Husain Chauhan 3) Ms. Amita Sachin Karia
Independent Directors (ID)	1) Mr. Jagannath Pandharinath Dange 2) Ms. Amita Sachin Karia

Note: Mr. Jagannath Pandharinath Dange has been appointed as an Independent Director of the Company and also appointed as the member of the Audit Committee, Nomination & Remuneration Committee and Independent Director Committee in the Board Meeting dated November 14, 2025 and Ms. Amita Sachin Karia has been appointed as an Independent Director of the Company and also appointed as the member of the

Audit Committee, Nomination & Remuneration Committee and Independent Director Committee in place of Ms. Mala Arun Todarwal in the Board Meeting dated January 31, 2026.

AUDIT COMMITTEE:

The Audit Committee of the Company comprises of Mr. Jagannath Pandharinath Dange, Mr. Anwar Husain Chauhan and Ms.Amita Sachin Karia as its members. During the financial year 2025-26, the Committee met on May 28, 2025; July 10, 2025; August 14, 2025, November 14, 2025 and January 29, 2026. The same was attended by all Committee Members.The recommendations made by the Audit Committee were accepted by the Board of Directors of the Company.

Attendance of Members at the committee meetings held during the financial year ended March 31, 2026:

Name of Member	Audit Committee Meeting	
	Entitled	Attended
Mr. Jagannath Pandharinath Dange	1	1
Mr. Anwar Husain Chauhan	5	5
Ms. Amita Sachin Karia	1	1
Mr. Aftab Alam	2	2
Ms. Merle Dsa	5	5
Ms. Mala Arun Todarwal	3	3

Note: Mr. Aftab Alam ceased to be the Member of the Audit Committee w.e.f. July 10, 2025.
Ms. Mala Arun Todarwal was appointed as a Member of the Audit Committee w.e.f. July 10, 2025 and ceased to be a member w.e.f. January 31, 2026.
Mr. Jagannath Pandharinath Dange appointed as a Member of the Audit Committee w.e.f. November 14, 2025.
Ms. Merle Dsa ceased to be a Member of the Audit Committee w.e.f. January 29, 2026.
Ms. Amita Sachin Karia appointed as a Member of the Audit Committee w.e.f. January 31, 2026

The Company Secretary of the Company acted as the Secretary to the Audit Committee.

NOMINATION AND REMUNERATION COMMITTEE:

The Nomination and Remuneration Committee of the Company comprises of Mr. Jagannath Pandharinath Dange, Mr. Anwar Husain Chauhan and Ms.Amita Sachin Karia as its members. During the financial year 2025-26, the Committee met on July 10, 2025; November 14, 2025, and January 31, 2026 the same was attended by all Committee Members.

Attendance of Members at the committee meetings held during the financial year ended March 31, 2026:

Name of Member	Nomination & Remuneration Committee Meeting	
	Held	Attended
Mr. Jagannath Pandharinath Dange	1	1
Mr. Anwar Husain Chauhan	3	3
Ms. Amita Sachin Karia	0	0
Mr. Aftab Alam	1	1
Ms. Merle Dsa	2	2
Ms. Mala Arun Todarwal	2	2

Note: Mr. Aftab Alam ceased to be the Member of the Nomination and Remuneration Committee w.e.f. July 10, 2025.
Ms. Mala Arun Todarwal was appointed as a Member of the Nomination and Remuneration Committee w.e.f. July 10, 2025 and ceased to be a member w.e.f. January 31, 2026.

Mr. Jagannath Pandharinath Dange appointed as a Member of the Nomination and Remuneration Committee w.e.f. November 14, 2025.
Ms. Merle Dsa ceased to be a Member of the Nomination and Remuneration Committee w.e.f. January 29, 2026.
Ms. Amita Sachin Karia appointed as a Member of the Nomination and Remuneration Committee w.e.f. January 31, 2026

The Company Secretary of the Company acted as the Secretary to the Nomination and Remuneration Committee.

DECLARATION BY INDEPENDENT DIRECTORS

All the Independent Directors have submitted their disclosures to the Board that they fulfil all the requirements as stipulated under Section 149(6) of the Companies Act, 2013.

There has been no change in the circumstances affecting their status as Independent Directors of the Company so as to qualify themselves to be appointed as Independent Directors under the provisions of the Companies Act, 2013 and the relevant regulations.

DISCLOSURE UNDER SECTION 178(1) AND 178(3) OF THE COMPANIES ACT, 2013 – POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION:

Pursuant to the provisions of Section 178(1) of the Companies Act, 2013, the Company has duly constituted a **Nomination and Remuneration Committee (NRC)** comprising a majority of Independent Directors. The Committee functions in accordance with the authority and responsibilities set out under Section 178 of the Companies Act, 2013 and relevant rules and provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the extent applicable.

In compliance with the requirements of **Section 178(3)** of the Companies Act, 2013, the Nomination and Remuneration Committee has formulated a comprehensive **Nomination and Remuneration Policy**, which, inter alia, provides a framework for:

a. Criteria for determining qualifications, positive attributes, and independence of a director;
b. Guidelines relating to the appointment and removal of Directors, Key Managerial Personnel (KMP), and Senior Management;
c. Principles guiding the evaluation of performance of the Board and individual directors;
d. Structure of remuneration including fixed and variable components, performance-linked incentives, and benefits applicable to Directors, KMPs, and Senior Management Personnel;
e. Ensuring that remuneration and terms of appointment are in alignment with the industry benchmarks, role complexities, and long-term interests of the Company and its stakeholders.

The Policy aims to ensure that the level and composition of remuneration is reasonable and sufficient to attract, retain and motivate individuals of high calibre who are capable of enhancing the Company's performance and value.

It also ensures that the relationship of remuneration to performance is clear and meets appropriate performance benchmarks.

REMUNERATION OF THE DIRECTORS / KEY MANAGERIAL PERSONNELS (KMPs):

During the year under review no remuneration was paid to any Director and Key Managerial Personnel (KMP).

REMUNERATION OF EMPLOYEES:

In terms of the provisions of Section 197(12) of the Companies Act, 2013 read with Rule 5(2) and 5(3) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014, no employee of the Company is drawing remuneration in excess of the limits set out in the said rules.

VIGIL MECHANISM:

Pursuant to the requirement laid down in the Companies Act, 2013, the Company has established Vigil Mechanism. The Vigil Mechanism/ Whistle Blower Policy provides adequate safeguards against victimization of persons who use such mechanism and make provision for direct access to the Chairman of the Audit Committee in appropriate cases. It is affirmed that no person has been denied access to the Chairman of the Audit Committee. The Whistle Blower Policy has been placed on the website of the Company.

During the Financial Year 2025-26, there was no complaint reported by any Director or Employee of the Company under this mechanism.

SEXUAL HARRASMENT AT WORKPLACE:

The Company has formulated a Policy on prevention of Sexual Harassment in accordance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules made thereunder which is aimed at providing every woman at the workplace a safe, secure and dignified work environment.

The Company has complied with the applicable provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules made thereunder, including constitution of the Sexual Harassment Committee i.e., Internal Complaints Committee (ICC) tasked with addressing and resolving complaints related to sexual harassment. The ICC operates with utmost fairness, confidentiality, and promptness, fostering a workplace culture that is free from harassment, discrimination, and intimidation.

The Company remains deeply committed to upholding the spirit and letter of the Act, continuously promoting a respectful, inclusive, and supportive environment for all its employees.

Particulars	**No. of Compliant**
Complaints as on April 1, 2025	Nil
Complaints filed during Financial Year 2025-26	Nil
Complaints disposed off during Financial Year 2025-26	Nil
Complaints pending for a period exceeding Ninety days	Nil
Complaints pending as on March 31, 2026	Nil

MATERNITY BENEFIT COMPLIANCE:

The Board places on record its assurance that the Company has maintained a compliant and supportive environment in accordance with the spirit and intent of the Maternity Benefit Act and will continue to enhance employee-centric practices that promote diversity, equity, and inclusion across the organization.

STATEMENT ON EMPLOYEE COMPOSITION:

As on the closure of the financial year, the Company has employed two individuals. The workforce comprised of male employees. There were no female & transgender employees recorded during the period under review.

AUDITORS AND AUDIT REPORT:

STATUTORY AUDITORS AND AUDIT REPORT:

DKP & Associates, Chartered Accountant(s), Mumbai were appointed as the Statutory Auditor(s) of the Company for a period of 5 years from the conclusion of the Forthieth Annual General Meeting held on Friday, September 30, 2022 till the conclusion of Forty Fifth Annual General Meeting to be held in the year 2027 in terms of Section 139 & 141 and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Audit & Auditors) Rule, 2014.

The report of the Statutory Auditors along with Notes to Schedules is a part of the Annual Report. There has been no qualification, reservation, adverse remark or disclaimer given by the Auditors in their Report.

FRAUDS REPORTING BY AUDITORS:

Pursuant to the provisions of Section 143(12) of the Companies Act, 2013 read with Rule 13 of the Companies (Audit and Auditors) Rules, 2014, the Board of Directors confirms that **no instances of fraud** by the Company or any fraud on the Company by its officers or employees have been reported by the Statutory Auditors during the financial year 2025–26.

The absence of any such reporting underscores the Company's strong commitment to ethical governance, robust internal controls, and sound financial practices. The Board continues to maintain vigilant oversight over the Company's operations to ensure compliance, transparency, and integrity across all levels of the organization.

SECRETARIAL AUDITOR AND SECRETARIAL AUDIT REPORT:

Pursuant to Section 204 of the Companies Act, 2013 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, Regulation 24 A of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the Company appointed A. A. Mulla & Associates, Practicing Company Secretaries, to conduct the Secretarial Audit of the Company. The Secretarial Audit Report submitted by Company Secretary in Practice is given in the **Annexure-D** to this report.

INTERNAL AUDITOR:

The Board of Directors had appointed an Internal Auditor of the Company for Financial Year 2025-26 to carry out Internal Audit with due care and precision.

MAINTENANCE OF COST RECORDS:

Pursuant to Section 148(1) of the Companies Act, 2013 read with the Companies (Cost Records and Audit) Rules, 2014, the maintenance of cost records as prescribed by the Central Government is not applicable to the Company for the financial year 2025–26. Accordingly, the Company is not required to make or maintain such cost records during the year under review.

ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS:

The Board of Directors affirms that the Company has established and maintained an adequate and effective internal financial control system, in accordance with the provisions of Section 134(5)(e) of the Companies Act, 2013, read with Rule 8(5)(viii) of the Companies (Accounts) Rules, 2014.

These internal financial controls have been designed to provide reasonable assurance regarding the reliability of financial reporting, the preparation of financial statements for external purposes in accordance with applicable accounting standards, and the effectiveness and efficiency of operations, compliance with applicable laws and regulations, and safeguarding of assets.

During the year under review, the internal control framework was assessed and tested by both internal and statutory auditors, and no material weaknesses or significant deficiencies were observed that could potentially impact the Company's financial reporting or controls.

Further, the internal audit processes—undertaken independently and periodically—provided assurance on the adequacy and operating effectiveness of these controls. The Audit Committee of the Board also regularly reviews and monitors the internal control systems and audit findings to ensure timely corrective measures and continuous improvement.

Based on the assessment carried out by the management and the reviews conducted by the Internal Auditors, Statutory Auditors, and the Audit Committee, the Board is of the opinion that the Company has, in all material respects, adequate internal financial controls with reference to the financial statements and that such controls are operating effectively.

HOLDING, SUBISIDIARY, JOINT VENTURE AND ASSOCIATE COMPANY:

The Company does not have any Holding/ Subsidiary/ Joint Venture by way of shareholding of the Company but has One Associate Company i.e.,Mercury Paints and Varnishes Private Limited.

The Statement in Form AOC-1 containing salient features of the financial statement of the Associate Company is attached herewith as **Annexure-C.**

MANAGEMENT DISCUSSION AND ANALYSIS REPORT:

As required under Regulation 34(2)(e) of SEBI (Listing Obligations and Disclosure Requirements)Regulations, 2015 ("Listing Regulations"), the Management Discussion and Analysis Report is attached herewith as **Annexure-A.**

CORPORATE GOVERNANCE REPORT:

As per the latest Audited Financial Statements the paid-up Equity Share Capital and Net-Worth are less than Rs. 10 crore and Rs. 25 crores respectively therefore the Corporate Governance under Regulation 27(2) of SEBI (Listing Obligations and Disclosure Requirements, 2015) are not applicable to the Company.

EXTRACT OF ANNUAL RETURN

Pursuant to the provisions of Section 134(3)(a) of the Companies Act, 2013 and the rules framed thereunder, the Annual Return for the Financial Year ended March 31, 2026 made under the provisions of Section 92(3) of the Companies Act, 2013 will be available on the website of the Company i.e. www.alna.co.in after filing the same with the ROC.

SECRETARIAL STANDARDS:

The Board of Directors affirms that the Company has complied with all applicable Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI) and notified by the Ministry of Corporate Affairs under the Companies Act, 2013. The Company remains committed to maintaining the highest standards of corporate governance and statutory compliance in all its secretarial practices.

DIRECTORS RESPONSIBILITY STATEMENT:

Pursuant to Section 134(5) of the Companies Act, 2013, Directors of your Company hereby state and confirm that:

a) in the preparation of the annual accounts for the year ended March 31, 2026, the applicableaccounting standards have been followed along with proper explanation relating to material departures;
b) they 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 at the end of the financial year and of the profit of the Company for the same 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 thecompany and for preventing and detecting fraud and other irregularities;
d) they have prepared the annual accounts on a going concern basis;
e) they have laid down Internal Financial Controls in the Company that are adequate and are operating effectively.
f) they have devised proper systems to ensure compliance with the provisions of all applicable laws and these are adequate and are operating effectively.

LISTING:

The Equity shares of the Company are listed on BSE Limited. The Company has paid the requisite Listing fees to the Stock Exchanges for the financial year 2026-27.

DEMATERIALIZATION OF SHARES:

Out of the total Promoter's Holdings, around 144,300 (99.30%) Equity Shares of Rs. 10/- each have been dematerialized. The rest 1000 (0.70%) Equity Shares of the Promoter's Holding is in the process of demat.

CHANGE IN THE NAME OF THE REGISTRAR AND SHARE TRANSFER AGENT OF THE COMPANY:

There is no change in the name of the Registrar and Share Transfer agent of the Company during the year under review.

ADDITIONAL GENERAL SHAREHOLDING INFORMATION.

The Additional General Shareholding Information and Distribution of Shareholding as on March 31, 2026 is attached herewith as **Annexure-B.**

GREEN INITIATIVES:

Electronic copies of Annual Report 2025-26 will also be sent to all the Members who have registered their email address with the Company/Depository Participant(s).

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS:

No significant and material order has been passed by any Regulator(s), Court(s) and Tribunal(s)impacting the going concern status and the Company's operations in future.

INSOLVENCY AND BANKRUPTCY CODE, 2016:

There are no proceedings, initiated by any Financial Creditor or Operational Creditor or by the Companyunder the Insolvency and Bankruptcy Code, 2016 as amended, before National Company Law Tribunal or other courts during the financial year 2025-26.

ONETIME SETTLEMENT:

There was no instance of Onetime Settlement with any Bank or Financial Institution during the year under review.

APPRECIATION AND ACKNOWLEDGEMENT:

Your Directors would like to express their appreciation for the assistance and co-operation received fromthe government authorities, banks, customers, business associates and members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the executives, staff and workers of the Company.

For and on behalf of the Board of Directors of
Alna Trading and Exports Limited

Sd/-	**Sd/-**
Anwar Husain Chauhan	**Amita Sachin Karia**
Director & CFO	Director
DIN: 00322114	DIN: 07068393

Place: Mumbai
Dated: July 23, 2026

Registered Office:
Allana House, Allana Road,
Colaba, Mumbai-400 001

Annexure-A

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

The Management of Alna Trading and Exports Limited is pleased to present Management Discussion and Analysis Report covering performance of the Company for the year 2025-26 and outlook for the future. The report contains future prediction for the Company's business based on current scenario:

Nature of Business

At present, the Company is engaged in the field of procuring and trading of coffee.

Industry Structure and Developments.

India is the sixth largest producer and fifth largest exporter of coffee in the world. India producesand exports the third largest volume of coffee in Asia after Vietnam and Indonesia, while Brazil dominates production and exports globally.

Opportunity, Threats, Risk and Concerns

The Company is in the process of exploring the market opportunities in trading of coffee business. For the Company to be more profitable, we need to focus on the revenue market to increase the profitability. The Company is taking due precautions while identifying any business activities.

Segment–wise or product-wise performance.

Mainly the Company had generated its revenue from the sale and trading of coffee beans.

Outlook

Outlook Coffee Market is growing at a CAGR of 7.50% during the forecast period (2026 - 2030).Coffee is one of the world's favorite beverages and a major source of caffeine, coffee continues to be an essential factor in society's daily routine.

Internal Control Systems & their Adequacy

The Company has a proper and adequate system of internal controls. This ensures that all transactions are authorized, recorded and reported correctly, and assets are safeguarded and protected against loss from unauthorized use or disposition. In addition, there are operational controls and fraud risk controls, covering the entire spectrum of internal financial controls.

The Company also has an Audit Committee, comprising of 3 (Three) professionally qualified Directors, who interact with the Statutory Auditors and Management in dealing with matters within its terms of reference. This Committee mainly deals with accounting matters, financial reporting and internal controls.

Discussion on financial performance with respect to operational performance.

The following table gives an overview of the financial results of the Company:

(INR in Lakhs)

Particulars	March 31, 2026	March 31, 2025	Growth in percentage
Total Income	211.17	211.84	-0.31
Total Expenses	209.18	209.30	-0.05
Profit/(Loss) from ordinary activities before tax	1.99	2.54	-21.65
Tax	0.17	0.98	-82.65
Net Profit/ (Loss) for the Period after tax	1.82	1.56	16.66
Earnings per Equity Share of Rs.10 each Basic And Diluted	0.91	0.78	16.66

*During the year the total revenue of the Company **decreased from Rs. 211.84 Lakhs to Rs. 211.17 Lakhs** and also reported a **Net profit of Rs. 1.82 Lakhs in the current year as compared to Rs. 1.56 Lakhs in the previous year.**

Material Development in Human Resources/Industrial Relation front, including number of people employed:

During the year under review, there is two number of peoples employed in the company, therefore it is not applicable to the company. The Company is in the process of taking actions for employee engagement with a focus on health and wellness, to conduct monthly seminars to boost morale and promote safety and well-being.

Key Financial Ratios as on March 31, 2026:

In accordance with SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018, the Company is required to give details of significant changes (change of 25% or more as compared to the immediately previous financial year) in key sector-specific financial ratios. The Company has identified the following ratios as key financial ratios:

Particulars	2025-26	2024-25	% of Variance	Reason for the Change in ratio by more than 25%
Debtor's Turnover	-	-	-	-
Inventory Turnover	-	-	-	-
Interest Coverage Ratio	-	-	-	-
Current Ratio (Times)	258.63	249.74	3.56	-
Debt Equity Ratio	-	-	-	-
Operating Profit Margin	-	-	-	-
Net Profit Margin	0.86%	0.74%	16.84	-
Return on Equity Ratio	0.94%	0.81%	15.06	-
Return on Capital Employed	0.99%	1.27%	-22.52	-
Return on Investment	4.09%	4.09%	0.00	-
Net Capital Turnover Ratio	1.16	1.18	-1.42%	-

CAUTIONARY STATEMENT:

The statements in the report of the Board of Directors and the Management's Discussion and Analysis Report describing the Company's projections, estimates, expectations, or predictions may be forward-looking statements within the meaning of applicable Securities Laws and Regulations. Actual results could differ materially from those expressed or implied since the Company's operations include many external and internal factors beyond the control of the Company. The Company assumes no responsibility to publicly modify or revise any forward- looking statements on the basis of any future events or new information. Actual results may differ from those mentioned in the report.

For and on behalf of the Board of DirectorsFor
Alna Trading and Exports Limited

Sd/-	**Sd/-**
Anwar Husain Chauhan	**Amita Sachin Karia**
Director & CFO	Director
DIN: 00322114	DIN: 07068393

Place: Mumbai
Dated: July 23, 2026

Registered Office:
Allana House, Allana Road,
Colaba, Mumbai-400 001

Annexure B

ADDITIONAL GENERAL SHAREHOLDER INFORMATION

AGM day, date & time	Thursday, August 20, 2026 & 12:00 noon
Venue	Allana House, Allana Road, Colaba, Mumbai-400 001
Financial Year	April 01, 2025 to March 31, 2026
Date of Book Closure	August 14, 2026 to August 20, 2026

Listing details:

Name and Address of the Stock Exchange:	**Stock/Scrip Code:**
BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001	506120
ISIN	INE07I701011
Company Identification Number (CIN)	L51900MH1981PLC025145
Share Transfer System	In terms of Regulation 40(1) of the Listing Regulations, as amended, the securities can be transferred, transmitted or transpositioned only in dematerialized form. The members holding shares in physical form are requested to considerconverting their holding to dematerialized form. Transfers of equity shares in an electronic form are effected through the depositories with no involvement of the Company.
Address for Correspondence	**Secretarial Department** **Alna Trading and Exports Limited** Allana House, Allana Road, Colaba, Mumbai-400 001. **Email ID:** secretarial@allana.com **Registrar & Share Transfer Agents:** MUFG Intime India Private Limited **RTA SEBI Registration No:** INR000004058 **Address:** C-101, 247 Park, L.B.S. Marg, Vikhroli (West), Mumbai - 400 083. **Phone:** 022-49186270 **Fax:** 022-49186060 **Email:** rnt.helpdesk@in.mpms.mufg.com **Website:** www.in.mpms.mufg.com

Details of the last three General Meetings:

Meeting	Year	Venue of AGM	Date	Time	Whether Special Resolution Passed
Annual General Meeting	2024-25	Allana House, Allana Road, Colaba, Mumbai- 400 001	September 12, 2025	12:00 P.M	Yes, Appointment of Independent Director
Annual General Meeting	2023-24	Allana House, Allana Road, Colaba, Mumbai- 400 001	September 26, 2024	11:00 A.M	No
Annual General Meeting	2022-23	Allana House, Allana Road, Colaba, Mumbai- 400 001	September 28, 2023	4:00 P.M	Yes, Alteration in Articles of Association

Extra Ordinary General Meeting during the year under review:

No Extraordinary General Meeting/Meeting through Postal Ballot was held during the year 2025-26.

Tentative dates of upcoming Board Meetings During the Financial Year 2026-27.

Quarter Ended	Purpose	Tentative Date
Q1 FY 2025-26	1) To discuss the Unaudited financial results for the quarter ended June 30, 2026. 2) Any other matter as may be required.	On or before August 14, 2026
Q2 FY 2025-26	1) To discuss the unaudited financial results for the quarter/half year ended September 30, 2026. 2) Any other matter as may be required.	On or before November 14, 2026
Q3 FY 2025-26	1) To discuss the unaudited financial results for the quarter / nine month ended December 31, 2026. 2) Any other matter as may be required.	On or before February 14, 2027
Q4 FY 2025-26	1) To discuss the audited financial results for the quarter/year ended March 31, 2027. 2) Any other matter as may be required.	On or before May 30, 2027

Distribution of Shareholding as on March 31, 2026:

Alna Trading and Exports Limited					
Distribution Of Shareholding Based on Nominal Value (INR)					
Report Type: All (NSDL+CDSL+PHYSICAL)					
SR.NO	SHAREHOLDING OF NOMINAL VALUE (INR)	NUMBER OF SHAREHOLDERS	% OF TOTAL	SHARE AMOUNT (INR)	% OF TOTAL SHARE AMOUNT
1	1 to 5000	356	93.19	3,59,000.00	17.95
2	5001 to 10000	10	2.62	96,000.00	4.80
3	10001 to 20000	7	1.83	1,21,000.00	6.05
4	20001 to 30000	1	0.26	21,000.00	1.05
5	30001 to 40000	3	0.79	1,08,660.00	5.43
6	50001 to 100000	2	0.52	1,65,000.00	8.25
7	100001 to above	3	0.79	11,29,340.00	56.47
Total		**382**	**100.00**	**20,00,000.00**	**100.00**

Shareholding Pattern of Alna Trading and Exports Limited as on March 31, 2026:

Sr. No.	Name of the Shareholders	Number of Shares	% of Shareholding
1.	Foreign Promoters	42,200	21.10
2.	Indian Promoters	2,000	1.00
3.	Promoter Group Companies	1,01,100	50.55
Total shareholding of Promoter Group (A)		**1,45,300**	**72.65**
4.	Public Shareholders	54,700	27.35
Public Shareholding (B)		**54,700**	**27.35**
Total shareholding (A+B)		**2,00,000**	**100.00**

For and on behalf of the Board of DirectorsFor
Alna Trading and Exports Limited

Sd/-
Anwar Husain Chauhan
Director & CFO
DIN: 00322114

Sd/-
Amita Sachin Karia
Director
DIN: 07068393

Place: Mumbai
Dated: July 23, 2026

Registered Office:
Allana House, Allana Road,
Colaba, Mumbai-400 001

Annexure C

Form AOC-I

(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: Subsidiary:

The Company does not have any Subsidiary that form part of this Report.

Part B: Associates/Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies:

Name of Associates	Mercury Paints and VarnishesPrivate Limited
1. Latest audited Balance Sheet Date	March 31, 2026
2. Number of Shares Associate/ Joint Venture held by theCompany on the year end	1,47,661
Amount of Investment in Associates/ Joint Venture	Rs. 14,76,610/-
Extend of Holding %	32.81%
3. Description of how there is significant influence	Holding significant shareholding as per Section 2(6) of the Companies Act, 2013.
4. Reason why the associates / joint venture is notconsolidated	As per Rule 6 of Companies (Accounts) Rules, 2014 the financials of the associate company are consolidated with the ultimate Holding Company of the Company i.e., Allana Exports Private Limited.
5. Net worth attributable to Shareholding as per latestAudited Balance Sheet	Rs. 25,65,65.41
6. Profit/Loss for the year i. Considered in consolidation.	No
ii Not considered in consolidation	Yes

For and on behalf of the Board of Directors
For Alna Trading and Exports Limited

Sd/-
Anwar Husain Chauhan
Director & CFO
DIN: 00322114

Sd/-
Amita Sachin Karia
Director
DIN: 07068393

Place: Mumbai
Dated: July 23, 2026

Registered Office:
Allana House, Allana Road,Colaba,
Mumbai- 400 001

Annexure D

SECRETARIAL AUDIT REPORT
FORM NO. MR.3
For the Financial Year ended 31st March 2026
(Pursuant to Section 204 of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014)

To,
The Members,
Alna Trading and Exports Limited

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Alna Trading and Exports Limited (CIN: L51900MH1981PLC025145) (hereinafter called the company). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the company has, during the audit period covering the financial year ended on 31st March 2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by Alna Trading and Exports Limited ("The Company") for the financial year ended on 31st March 2026, according to the provisions of:

I. The Companies Act, 2013 (the Act) and the rules made there under as applicable;
II. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the Rules made there under;
III. Foreign Exchange Management Act, 1999 and the Rules and Regulations made there under to the extent of Foreign Direct Investment (FDI) Overseas Direct Investment and External Commercial Borrowings;
IV. The following Regulation and Guidelines prescribed under The Securities and Exchange Board of India Act, 1992 ('SEBI Act'):
   a) The Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015

Note: *The Company is eligible for exemption under Regulation 15(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Accordingly, the corporate governance provisions specified under Regulations 17 to 27, clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46, and paragraphs C, D, and E of Schedule V are not applicable to the Company. As on March 31, 2026, the Company falls within the ambit of the said exemption, as its Paid-up Equity Share Capital does not exceed ₹10 Crores and its Net Worth does not exceed ₹25 Crores.*

b) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulation, 2011

c) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

d) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulation 2018 (**Not applicable during audit period)**

e) The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 (**Not applicable during audit period)**

f) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 (**Not applicable during audit period)**

g) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client. (**Not applicable during audit period)**

h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 (**Not applicable during audit period)**

V. The other applicable laws specifically apply to the company:
   a) Foreign Trade (Development & Regulation) Act, 1992
   b) Foreign Trade (Regulation) Rules, 1993
   c) Foreign Trade (Regulation) Rules, 2015
   d) Customs, Central Excise Duties & Service Tax Drawback Rules, 1995
   e) Duty Entitlement Passbook Scheme (DEPB) under Indian Foreign Trade Policy

I have also examined compliance with the applicable clauses of the following:

a) Secretarial Standards issued by the Institute of Company Secretaries of India.
b) The Listing Agreements entered into by the Company with Stock Exchange(s) and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

During the period under review, the Company has complied with the provisions of the Acts, Rules, Regulations, Guidelines, and Standards etc. as mentioned above except following:

a) The equity shares of the promoters are not fully maintained in dematerialized mode as required under Regulation 31(1) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. During the year around 99.31% of Promoters holding were dematerialized and balance 0.69% of the promoters holding is still maintained in the physical mode. The listed entity informed that the same is in process.

b) A penalty Rs. 29,500/- including GST was imposed by BSE vide email Ref.: SOP-Review/ dated December 16, 2025 for late submission of Standalone Cash Flow Statement for the quarter ended September 30, 2025 under Regulation 33 i.e. Filing of Financial Results.

I further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings and Committee Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, except when meetings were called at shorter notice, if any, as permitted u/s. 173(3) of the Act and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All decisions at Board meetings and Committee meetings were carried out unanimously as recorded in the minutes of the meetings of the Board of Directors or Committee of the Board as the case maybe.

I further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that during the audit period:

i. Mr. Aftab Alam has resigned from the position of the Independent Director and from the membership of the various committees of the Board w.e.f. July 10, 2025.

ii. Pursuant to the recommendation of the Nomination and Remuneration Committee, the Board of Directors, at its Meeting held on July 10, 2025, appointed Ms. Mala Arun Todarwal as an Additional Director (Non-Executive & Independent) with effect from the same date, in accordance with the provisions of Section 161 of the Companies Act, 2013 and the Articles of Association of the Company. Subsequently, her appointment as Director of the Company was regularized by the Members at the General Meeting of the Company held on September 12, 2025.

iii. Pursuant to the recommendation of the Nomination and Remuneration Committee, the Board of Directors, at its Meeting held on November 14, 2025, appointed Mr. Jagannath Pandharinath Dange as an Additional Director (Non-Executive & Independent) with effect from the same date in accordance with the provisions of Section 161 of the Companies Act, 2013 and the Articles of Association of the Company.

iv. During the year under review, Ms. Merle Dsa ceased to be an Independent of the Company with effect from January 29, 2026, upon completion of her second and final term as an Independent Director.

v. Pursuant to the recommendation of the Nomination and Remuneration Committee, the Board of Directors, at its Meeting held on January 31, 2026, appointed Ms. Amita Sachin Karia as an Additional Director (Non-Executive & Independent) with effect from the same date, in accordance with the provisions of Section 161 of the Companies Act, 2013 and the Articles of Association of the Company.

vi. During the year under review, Ms. Mala Arun Todarwal has tendered her resignation from the position of the Independent Director of the Company with effect from January 31, 2026, and from the membership of various committees.

vii. The Shareholders approved the following in their Annual General Meeting held on September 12, 2025;

a) the Adoption of the Audited Financial Statements of the Company for the financial year ended March 31, 2025, together with the Reports of the Board of Directors and Auditors thereon.
b) Appointment of Mr. Anwar Husain Chauhan (DIN: 00322114), as a Director of the Company, who retires by rotation.
c) Regularization of the appointment of Additional Director Ms. Mala Arun Todarwal (DIN: 06933515), as an Non-Executive & Independent Director of the Company.
d) Appointment of A. A. Mulla & Associates, Practicing Company Secretaries as the Secretarial Auditor of the Company.

viii. During the period under review, there was no Public/Right or preferential issue of share/ debenture and Sweat equity.

ix. During the period under review, there was no redemption or buy-back of securities.

x. No merger, amalgamation, reconstruction, or similar corporate restructuring activity took place during the period under review.

xi. No foreign technical collaboration was entered into by the Company during the Secretarial Audit period.

FOR A.A MULLA & ASSOCIATES
COMPANY SECRETARIES

Place: Mumbai
Date: July 23, 2026

Sd/-
AQUEEL A MULLA
(PROPRIETOR)
FCS NO.2973: CP NO. 3237
UDIN: F002973H000919108

This report to be read with my letter of even date which is annexed as **Annexure A** and forms an integral part of this report.

Annexure A

To,
The Members,
Alna Trading and Exports Limited

My report of even date is to be read along with this letter.

1. Maintenance of Secretarial record is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on my audit.

2. I have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in Secretarial records. I believe that the process and practices, I followed provide a reasonable basis for my opinion.

3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

4. Wherever required, I have obtained the Management representation about the Compliance of laws, rules and regulations and happening of events etc.

5. The Compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedure on test basis.

6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

7. The audit was conducted based on the verification of the Company's books, papers, minutes books, forms and returns filed, documents and other records furnished by them or obtained from the Company electronically and also the information provided by the company and its officers by audio and/or visual means.

FOR A.A MULLA & ASSOCIATES
COMPANY SECRETARIES

Place: Mumbai
Date: July 23, 2026

Sd/-
AQUEEL A MULLA
(PROPRIETOR)
FCS NO.2973: CP NO. 3237
UDIN: F002973H000919108

INDEPENDENT AUDITOR'S REPORT

To,
The Members of
ALNA TRADING AND EXPORTS LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **Alna Trading and Exports Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), Statement of Changes in Equity and Statement of Cash Flow for the year then ended, and notes to the financial statements, including a summary of material accounting policies and other explanatory information (hereinafter referred to as "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 ("the Act") 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 profits including other comprehensive income, changes in equity and its cash flow for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the financial statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on 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 financial year ended March 31, 2026. We have determined that there is no key audit matter to be communicated in our report.

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the Directors Report. 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 in the 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 are 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, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the 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, Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

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 Standards on Auditing 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 Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We are also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the 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.

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 Companies Act, 2013, we give in the "**Annexure A"**, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2) In our Opinion and according to the Information and explanations given to us, there is no remuneration paid/ provided by the Company to its Directors during the year and hence reporting under the provisions of Section 197 of the Act are not applicable to the Company.

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

   (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

   (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books except for the matters stated in the paragraph 3 (g) (vi) below on reporting under rule 11(g) of Companies (Audit and Auditors) Rule, 2014.

   (c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Statement of Changes in Equity and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

(d) In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act of the (India Accounting Standard) Rules, 2015, as amended.

(e) On the basis of the written representations received from the directors as on March 31, 2026, and 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 Act.

(f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure B**".

(g) 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) There are no pending litigations against the Company which would have material impact on the financial position of the Company.

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

(iii) There are no amounts which required to be transferred, to the Investor Education and Protection Fund by the Company.

(iv) (a)The Management has represented to us that, to the best of its knowledge and belief, as disclosed in the notes to the accounts, no funds (which are material either individually or in the aggregate) 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 persons or entities, 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 to us that, to the best of its knowledge and belief, as disclosed in the notes to the accounts, no funds (which are material either individually or in the aggregate) 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.

(c) Based on the audit procedures that has been considered reasonable and appropriate in the circumstances, nothing has come to our notice that cause us to believe that the representation given by the Management under paragraph (3) (g) (iv) (a) and (b) above contain any material misstatement.

(v) No Dividend has been proposed or paid by the Company during the year.

(vi) Based on our examination for the financial year ended March 31, 2026, the Company has used the accounting software to maintain books of accounts. This feature was enabled and operated with effect from 14th October, 2025 for all relevant transactions recorded in the software recorded in the software. Further, the audit trail has been preserved by the Company in accordance with the statutory requirements for record retention.

For **DKP & Associates**
Chartered Accountants
Firm Registration No.126305W

Sd/-
Pooja Jain
Partner
Membership No. 185563
UDIN: 26185563BJGCQD4335
Place: - Mumbai
Date: - May 20, 2026

"ANNEXURE A" TO THE INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS OF ALNA TRADING AND EXPORTS LIMITED

(Referred to in Paragraph 1, under the "Report on Other Legal and Regulatory Requirements" section of our report of even date)

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

(B) The Company did not have any Intangible assets during the year and hence the provisions of clause (i) (a) (B) and (d) of paragraph 3 of the Order are not applicable to the Company.

(b) As explained to us, these Property, Plant and Equipment have been physically verified by the management in a phased periodical manner, which in our opinion is reasonable having regard to the size of the Company and nature of its assets. No material discrepancies were noticed on such physical verification and appropriately dealt with in the books of accounts

(c) In our opinion and according to information and explanation given to us and on the basis of the examination and records of the Company, All the title deeds of all the immovable properties disclosed in the financial statements are held in the name of the Company.

(d) According to the information and explanation given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) during the year and hence reporting under clause (i) (d) of paragraph 3 of the Order is not applicable and hence not commented upon.

(e) According to the information and explanation given to us, there are no proceedings have been initiated and are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder and hence reporting under clause (i) (e) of paragraph 3 of the Order is not applicable and hence not commented upon.

(ii) (a) The Company did not have any inventory and accordingly provisions of clause (ii) (a) of paragraph 3 of order are not applicable to the Company.

(b) During the year, the Company has not been sanctioned working capital limits in excess of Rs. 5 crores, in aggregate, from banks or financial institutions on the basis of security of current assets, hence provisions of this clause (ii) (b) of paragraph 3 of the order are not applicable.

(iii) (a) According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties. Accordingly, the provisions of clause (iii) (a), (c) and (d) of paragraph 3 of the Order are not applicable to the Company and hence not commented upon.

(b) In respect of the investments, the terms and conditions under which such investments were made, are not prejudicial to the Company's interest, based on the information and explanations provided by the Company.

(e) According to the information and explanations given to us, the Company has not granted any loan or advance in the nature of loan granted during the year and there is no loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the over dues of existing loans given to the same parties. Accordingly, the provisions of clause (iii) (e) of paragraph 3 of the Order are not applicable to the Company and hence not commented upon.

(f) The Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment granted to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013. Accordingly, the provisions of clause (iii) (f) of paragraph 3 of the Order are not applicable to the Company and hence not commented upon.

(iv) According to the information and explanations given to us, the Company has not directly or indirectly advanced any loan to the person or given guarantees or securities in connection with the loan taken by persons covered under Section 185 of the Act and hence clause (iv) of paragraph 3 of the order is not applicable to the Company. The Company has complied with the provisions of section 186 of the Act, in respect of investments, loans, guarantee or security given, as applicable.

(v) According to the information and explanations given to us, the Company has not accepted any deposits within the meaning of provisions of sections 73 to 76 or any other relevant provisions of the Act and the rules framed there under. Therefore, the clause (v) of paragraph 3 of the Order is not applicable to the Company.

(vi) The Central Government has not prescribed the maintenance of cost records under subsection (1) of section 148 of the Companies Act, 2013. Therefore, the clause (vi) of paragraph 3 of the Order is not applicable to the Company.

(vii) In respect of Statutory dues:

a. According to the records of the Company, undisputed statutory dues including Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Goods and Service Tax, Service Tax, Duty of Custom, Duty of Excise, Value Added Tax, Cess and any other statutory dues have been generally regularly deposited with appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the aforesaid dues, were outstanding as at March 31, 2026, for a period of more than six months from the date they became payable.

b. According to the information and explanations given to us, there are no disputed dues on account of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess that have not been deposited before appropriate authorities.

(viii) In our opinion, to the best of our knowledge and according to the information and explanations given to us, there are no such transactions which are not recorded in the books of account, have been surrendered or disclosed as income during the year in tax assessments under the Income Tax Act, 1961 (43 of 1961), which have been previously unrecorded income. Therefore, the clause (viii) of paragraph 3 of the Order is not applicable to the Company.

(ix) In our opinion and according to the information given to us, the Company has not raised loans from financial institutions or banks, or government and the Company has not borrowed any funds by issue of debentures; hence clause (ix) (a), (b), (c), (d) and (e) of paragraph 3 of the Order is not applicable to the Company.

(x) a. According to the information and explanations provided to us and on an overall examination of the balance sheet, the Company has not raised money by way of initial public offer or further public offer (including debt instruments) during the year under review and hence, reporting requirements under clause (x) (a) of paragraph 3 of the Order are not applicable to the Company and, not commented upon.

b. According to the information and explanations provided to us and on an overall examination of the balance sheet, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year under review and hence, reporting requirements under clause (x) (b) of paragraph 3 of the Order are not applicable to the Company and, not commented upon.

(xi) a. Based upon the audit procedures performed for the purpose of reporting the true and fair view of the Financial Statements and according to the information and explanations provided by the management, we report that no fraud by the Company or no material fraud on the Company has been noticed or reported during the year.

b. In our opinion, to the best of our knowledge and according to the information and explanations given to us, there is no report has been filed under sub -section (12) of 143 of the Companies Act by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government during the year.

c. In our opinion, to the best of our knowledge and according to the information and explanations given to us, the Company has not received any whistle blower complaints during the year.

(xii) In our opinion, Company is not a Nidhi Company and hence reporting under, the provisions of clause (xii) (a), (b) and (c) of paragraph 3 of the Order are not applicable to the Company.

(xiii) According to the information and explanations provided by the management, transactions with the related parties are in compliance with Section 177 and 188 of the Act where applicable and the details have been disclosed in the financial statements, as required by the applicable accounting standards.

(xiv) a. According to the information and explanations provided by the management, the Company has an internal audit system commensurate with the size and nature of its business.

b. During the year under review, the Company has not appointed an internal auditor, considering the level of activities undertaken by the Company.

(xv) In our opinion and according to the information and explanations given to us, during the year, the Company has not entered into any non-cash transaction with the directors or persons connected with him and covered under section 192 of the Act and hence reporting under clause (xv) of the paragraph 3 of the Order is not applicable to the Company.

(xvi) a. In our opinion, to the best of our knowledge and according to the information and explanations given to us, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

b. In our opinion, to the best of our knowledge and according to the information and explanations given to us, the Company has not conducted any Non -Banking Financial or Housing Finance during the year under review and hence, reporting requirements under clause (b) (xvi) of paragraph 3 of the Order are not applicable to the Company and, not commented upon.

c. In our opinion, to the best of our knowledge and according to the information and explanations given to us, the Company is not a Core Investment Company (CIC) as defined in the regulations made by Reserve Bank of India and hence, reporting requirements under clause (c) (xvi) of paragraph 3 of the Order are not applicable to the Company and, not commented upon.

d. As represented by the management, the Group does not have more than one Core Investment Company (CIC) as part of the Group as per the definition of Group contained in the Core Investment Companies (Reserve Bank) Directions, 2016.

(xvii) According to the information and explanations provided to us and on an overall examination of the balance sheet, the Company has not incurred cash losses in financial year and in the immediately preceding financial year.

(xviii) The statutory auditors of the Company have not resigned during the year and hence, reporting requirements under clause (xviii) of paragraph 3 of the Order are not applicable to the Company and, not commented upon.

(xix) According to the information and explanations provided to us and on an overall examination of the balance sheet and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the our knowledge of the Board of Directors and management plans, in our opinion that no material uncertainty exists as on the date of the audit report that Company is 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;

(xx) The Company was not having net worth of rupees five hundred crores or more, or turnover of rupees one thousand crores or more or average net profit of rupees five crores or more during the immediately preceding financial year and hence, provisions of Section 135 of the Act are not applicable to the Company during the year. Accordingly, reporting under sub-clause (a) and (b) of clause (xx) of paragraph 3 of the Order is not applicable for the year.

(xxi) The Company has investment in an associate Company. The Company has opted for exemption for preparing the consolidated financial statements as provided by the Ministry of Corporate Affairs vide notification no G.S.R.(E) dated July 27, 2016, and hence, reporting under clause (xxi) of paragraph 3 of the order is not applicable to the Company.

For DKP & Associates
Chartered Accountants
(Registration No.126305W)

Sd/-
Pooja Jain
Partner
Membership No. 185563
UDIN: 26185563BJGCQD4335
Place: - Mumbai
Date: - May 20, 2026

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS OF ALNA TRADING AND EXPORTS LIMITED.

Referred to in paragraph 2 (f) under 'Report on Other Legal and Regulatory Requirements' of our report of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the Internal Financial Control over financial reporting of **ALNA TRADING AND EXPORTS LIMITED** ("the Company") as of March 31, 2026, in conjunction with our audit of the Financial Statements of the Company for the year then ended.

Management Responsibility for the Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting 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 its business, including adherence to 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

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note issued by ICAI and the Standards on auditing prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls. 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 over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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 Statements, whether due to fraud or error.

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 system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Financial Statements for external purposes in accordance with generally accepted accounting principles. Company's internal financial control over financial reporting includes 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 Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorisations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the Company's assets that could have a material effect on the Financial Statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

For DKP & Associates
Chartered Accountants
Registration No.126305W

Sd/-
Pooja Jain
Partner
Membership No. 185563
UDIN: 26185563BJGCQD4335
Place: - Mumbai
Date: - May 20, 2026

Alna Trading And Exports Limited

Balance Sheet as at March 31, 2026

(₹ in Lakhs)

	Note	As at March 31, 2026	As at March 31, 2025
Assets			
(I) Non Current Assets			
(a) Property Plant and Equipment	3	3.53	3.71
(b) Financial Assets			
(i) Investments	4	15.58	15.58
(ii) Other Non Current Financial Assets	5	0.64	0.64
Total		**19.75**	**19.93**
(II) Current Assets			
(a) Financial Assets			
(i) Cash and Cash Equivalents	6	178.26	175.56
(b) Current Tax Assets	7	0.59	0.44
(c) Other Current Assets	8	2.71	3.59
Total		**181.56**	**179.59**
Total Assets (I +II)		**201.31**	**199.52**
Equity And Liabilities			
(I) Equity			
(a) Equity Share Capital	10	20.00	20.00
(b) Other Equity	11	180.60	178.79
Total		**200.60**	**198.79**
Liabilities			
(II) Non Current Liabilities			
Deferred Tax Liability	12	0.01	0.01
		0.01	**0.01**
(III) Current Liabilities			
(a) Financial Liabilities			
(i) Trade Payables Due to :	13		
Micro and Small Enterprise		-	-
Other than Micro and Small Enterprise		0.59	0.72
(b) Other Current Liabilites	14	0.11	-
Total		**0.70**	**0.72**
Total Equity And Liabilities (I+II+III)		**201.31**	**199.52**
Material Accounting Polices	**1 to 2**		
The accompanying notes are an integral part of the financial statements.	**3 to 28**		

As per our report of even date

For DKP & Associates
Chartered Accountants
Firm Registration No.126305W

For Alna Trading And Exports Limited

Sd/-

Pooja Jain
Partner
Membership No. 185563

Place : Mumbai
Date : May 20, 2026

Sd/-
Anwar Husain Chauhan
Director & CFO
DIN: 00322114

Sd/-
J P Dange
Independent Director
DIN: 01569430

Sd/-
Mithun Patel
Company Secretary
Membership No. A43753

Place : Mumbai
Date : May 20, 2026

Alna Trading And Exports Limited

Statement of Profit and Loss for the year ended March 31, 2026

(₹ in Lakhs)

	Note	For The Year Ended March 31, 2026	For The Year Ended March 31, 2025
INCOME			
Revenue from Operation	15	210.51	211.19
Other Income	16	0.66	0.65
Total Income		**211.17**	**211.84**
EXPENSES			
Purchase of Stock in Trade	17	199.23	202.44
Changes in Inventory of Stock	18	-	-
Employee Benefit Expenses		-	-
Depreciation	3	0.18	0.19
Other Expenses	19	9.77	6.66
Total Expenses		**209.18**	**209.30**
Profit Before Tax		**1.99**	**2.54**
Tax Expenses	9		
Current Tax		0.17	0.17
Deferred Tax		0.00	0.00
Short/ (Excess) Provision of tax		(0.00)	0.81
Profit For The Year		**1.82**	**1.56**
Other Comprehensive Income		-	-
Total Comprehensive Income For The Period		**1.82**	**1.56**
Earnings per equity share of Rs.10 each	22		
Basic And Diluted		0.91	0.78
Material Accounting Polices	**1 to 2**		
The accompanying notes are an integral part of the financial statements.	**3 to 28**		

As per our report of even date

For DKP & Associates
Chartered Accountants
Firm Registration No.126305W

For Alna Trading And Exports Limited

Sd/-

Pooja Jain
Partner
Membership No. 185563

Place : Mumbai
Date : May 20, 2026

Sd/-
Anwar Husain Chauhan
Director & CFO
DIN: 00322114

Sd/-
J P Dange
Independent Director
DIN: 01569430

Sd/-
Mithun Patel
Company Secretary
Membership No. A43753

Place : Mumbai
Date : May 20, 2026

Alna Trading And Exports Limited

Cash Flow Statement for the year ended March 31, 2026

(₹ in Lakhs)

		For The Year Ended March 31, 2026	For The Year Ended March 31, 2025
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit Before Tax as per Statement of Profit and Loss	1.99	2.54
	Adjustments for		
	Depreciation	0.18	0.19
	Dividend Income	(0.64)	(0.64)
	Operating Profit Before Working Capital Change	**1.53**	**2.10**
	(Increase)/Decrease in Net Current Assets		
	(Increase) / Decrease in Trade and other Receivable	1.29	(0.35)
	Increase / (Decrease) in Trade and Other Payables	(0.02)	0.50
	Net Cash Generated from operations	**2.80**	**2.25**
	Payment of Taxes (Net of Refund Received)	(0.74)	(0.35)
	Net Cash Flow From Operating Activities (A)	**2.06**	**1.90**
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Dividend Received	0.64	0.64
	Net Cash flow from Investing Activities (B)	**0.64**	**0.64**
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Net Cash Flow from Financing Activities (C)	-	-
	Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	**2.70**	**2.53**
	Cash and Cash Equivalents at the Beginning of the Period	175.56	173.03
	Cash and Cash Equivalents at the End of the Period	178.26	175.56
	Net Increase / (Decrease) in Cash and Cash Equivalents	**2.70**	**2.53**
	Components of cash and cash equivalents		
	Cash on hand	0.02	0.02
	With banks - on current account	178.24	175.54
	Total Cash and Cash Equivalents	**178.26**	**175.56**

Material Accounting Polices (Refer note 1 to 2)

The accompanying notes are an integral part of the financial statements. (Refer note 3 to 28)

Statement of Cash Flows has been prepared under the indirect method as set out in Indian Accounting Standard '(Ind AS) -7 '"Statement of Cash Flows" prescribed under the Companies Act (Indian Accounting Standard) Rules, 2015 of the Companies 'Act, 2013.

As per our report of even date

For DKP & Associates
Chartered Accountants
Firm Registration No.126305W

For Alna Trading And Exports Limited

Sd/-
Pooja Jain
Partner
Membership No. 185563

Sd/-
Anwar Husain Chauhan
Director & CFO
DIN: 00322114

Sd/-
J P Dange
Independent Director
DIN: 01569430

Sd/-
Mithun Patel
Company Secretary
Membership No. A43753

Place : Mumbai
Date : May 20, 2026

Place : Mumbai
Date : May 20, 2026

Alna Trading And Exports Limited

Statement of Changes in Equity for the year ended March 31, 2026 **(₹ in Lakhs)**

A. Equity Share Capital

As at April 1, 2024	Changes in equity share capital during 2024-2025	Balance as at March 31, 2025	Changes in equity share capital during 2025-2026	Balance as at March 31,2026
20.00	-	20.00	-	20.00

B. Other Equity

	Reserves and Surplus		Total
	Capital Reserve	Retained Earnings	
Balance as at April 1,2024	5.50	171.72	177.22
Profit/(Loss) for the year	-	1.56	1.56
Balance as at March 31,2025	**5.50**	**173.28**	**178.79**
Balance as at April 1,2025	5.50	173.28	178.79
Profit/(Loss) for the year	-	1.82	1.82
Balance as at March 31,2026	**5.50**	**175.10**	**180.60**

Material Accounting Polices (Refer note 1 to 2)
The accompanying notes are an integral part of the financial statements. (Refer note 3 to 28)

As per our report of even date

For DKP & Associates
Chartered Accountants
Firm Registration No.126305W

For Alna Trading And Exports Limited

Sd/-

Pooja Jain
Partner
Membership No. 185563

Place : Mumbai
Date : May 20, 2026

Sd/-
Anwar Husain Chauhan
Director & CFO
DIN: 00322114

Sd/-
J P Dange
Independent Director
DIN: 01569430

Sd/-
Mithun Patel
Company Secretary
Membership No. A43753

Place : Mumbai
Date : May 20, 2026

1. Corporate Information

Alna Trading And Exports Limited ("the Company") is an entity incorporated in India.

The addresses of its registered office and principal place of business are as under:

Date of Incorporation	: 05.09.1981
Corporate Indentification Number (CIN) of the Company	: L51900MH1981PLC025145
Name of the Company	: Alna Trading And Exports Limited
Registered Address	: Allana House,4 J.A.Allana Road, Colaba, Mumbai 400 001.
Financial Year Reported	: 2025-2026

2. Material Accounting Policies

A. Basis of Preparation and Presentation

The financial statements of the Company have been prepared to comply with the Indian Accounting standards ('Ind AS'), including the rules notified under the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared on accrual basis under the historical cost convention.

Company's financial statements are presented in Indian Rupees (₹) rounded off to nearest lakh, which is also its functional currency.

B. Summary of Significant Accounting Policies

(a) Property, Plant and Equipment

Property, plant and equipment are stated at cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets, if any .

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.

Depreciation on Property, plant and equipment is provided to the extent of depreciable amount on the Written Down Value method, based on the useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

Gains or losses arising from derecognition of a property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.

(b) Inventories

Items of inventories are measured at lower of cost and net realisable value after providing for obsolescence. Finished Stock comprises of cost of purchase, cost of conversion and other costs including manufacturing overheads net of recoverable taxes incurred in bringing them to their respective present location and condition.

Cost of raw materials, chemicals, stores and spares and packing materials are valued on cost or NRV (Net Realisable Value) whichever is lower.

(c) Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

(d) Tax Expenses

The tax expense for the period comprises current and deferred tax. Tax is recognised in Statement of Profit and Loss, except to the extent that it relates to items recognised in the comprehensive income or in equity. In which case, the tax is also recognised in other comprehensive income or equity.

- Current tax

Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities, based on tax rates and laws that are enacted or substantively enacted at the Balance sheet date.

- Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

The carrying amount of Deferred tax liabilities and assets are reviewed at the end of each reporting period.

(e) Revenue recognition
Revenue from sale of goods is recognized when control of the products are transferred to the customer and when there are no longer any unfulfilled obligations.

The performance obligations in contracts by the Company are fulfilled at the time of dispatch, delivery or upon formal customer acceptance depending on customer terms.

Revenue is recognized at the point in time when the performance obligation is satisfied and control of the goods are transferred to the customer upon dispatch or delivery, in accordance with the terms of customer contracts.

Revenue is recognized at an amount that the Company expects to receive from customers that is net of discounts, rebates and taxes as applicable.

The customers have the contractual right to return goods only when authorized by the Company. An estimate is made of goods that will be returned and a liability is recognized for this amount using a best estimate based on accumulated experience.

Rental Income
Income from rentals is recognized in accordance with terms of the contracts with customer based on the period for which the facilities have been used.

Interest Income
Interest income is recognized using the effective interest rate (EIR) method.

Dividend Income
Dividend income on investments is recognized when the right to receive dividend is established.

(f) EPS
Basic earnings per share is computed by dividing profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the year. The Company did not have any potentially dilutive securities in any of the years presented.

(g) Cash Flow Statement
Cash flows are reported using the indirect method,whereby profit before tax is adjusted for the effects of transactions of non-cash nature and non-operating nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

2.1 Investment in Subsidiaries, Associates and Joint Ventures
The Company has accounted for its investments in subsidiaries, associates and joint ventures at cost.

2.2 Recent Accounting Pronouncements
Ministry of Corporate Affairs (“MCA”) notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. During the year , MCA has not notified any new amendment to the existing standards under Companies (Indian Accounting Standards) which are effective from 1.4.2026.

Alna Trading And Exports Limited

Note No. 3 - Property Plant And Equipment

(₹ in Lakhs)

Sr.no	Description of Assets	Gross Block		Depreciation			Net Block	
		As at April 1, 2025	As at March 31, 2026	As at April 1, 2025	Depreciation for the year	As at March 31, 2026	As at March 31, 2026	As at March 31, 2025
	Tangible Assets							
1	Buildings	13.95	13.95	10.24	0.18	10.42	3.53	3.71
	Total	**13.95**	**13.95**	**10.24**	**0.18**	**10.42**	**3.53**	**3.71**
	Previous Year	***13.95***	***13.95***	***10.05***	***0.19***	***10.24***	***3.71***	

Alna Trading And Exports Limited

Notes "1" to "28" Annexed to and forming part of the accounts for the year ended March 31, 2026 **(₹ in Lakhs)**

	As at March 31, 2026		As at March 31, 2025	
Note No. 4 : Non-Current Investments				
(Investment measured at Cost)				
Investments in Quoted Shares				
(i) In Fellow Subsidiary				
63,782 Equity Shares of IVP Ltd of Rs. 10/- each fully paid up		6.65		6.65
Investments in Unquoted Shares				
(i) In Associates Company				
1,47,661 Equity Shares of Mercury Paints and Varnishes Pvt Ltd of Rs. 10/- each fully paid up		8.90		8.90
(ii) Investments in Government Securities				
National Saving Certificate		0.03		0.03
Total		**15.58**		**15.58**
Book Value of Quoted Investment		6.65		6.65
Market Value of Quoted Investment		71.35		97.17
Book Value of Unquoted Investment		8.93		8.93
Note No. 5 : Other Non Current Financial Assets				
Deposits	0.64	**0.64**	0.64	**0.64**
Note No. 6 : Cash and Cash Equivalents				
i) Bank Balances				
Current Account	178.24		175.54	
ii) Cash on Hand	0.02	**178.26**	0.02	**175.56**
Note No. 7 : Current Tax Assets				
Income Tax Assets (Net)	0.59	**0.59**	0.44	**0.44**
Note No. 8 : Other Current Assets				
Taxes and Duties Receivable	0.19		0.19	
Other Recoverable	0.11		0.01	
GST Recoverable	2.41	**2.71**	3.39	**3.59**
Note No. 9 : Taxation				
Income tax recognised in Statement of Profit and Loss				
Current Tax	0.17		0.17	
Deferred Tax	0.00		0.00	
(Short)/ Excess	(0.00)		0.81	
Total income tax expenses recognised in the Current year		**0.17**		**0.98**
The income tax expenses for the year can be reconciled to the accounting profit as follows :				
Profit before tax		**1.99**		**2.54**
Applicable Tax Rate		**25.17%**		**25.17%**
Computed Tax Expense		**0.50**		**0.64**
Tax effect of :				
Others		**(0.24)**		**(0.31)**
Disallowances		**0.12**		**0.05**
Allowances		**(0.22)**		**(0.21)**
Current Tax Provision		**0.17**		**0.16**
Others		-		-
Current Tax Provision (Total)		**0.17**		**0.16**
Current Tax Provision (Rounded off to) (A)		**0.17**		**0.17**
Incremental Deferred Tax Liability on account of Tangible and Intangible Assets		**0.00**		**0.00**
Incremental Deferred Tax Assets on account of Financial Assets and		-		-
Deferred Tax Provision (B)		**0.00**		**0.00**
Taxes recognised in Statement of Profit & Loss (A+B)		**0.17**		**0.17**
Effective Tax Rate		**8.59%**		**6.52%**
	As at March 31, 2026		**As at March 31, 2025**	
Note No. 10 : Equity Share Capital				
a. Authorised Share Capital :				
2,50,000 Equity Shares of Rs.10/- each		25.00		25.00
2,50,000 Unclassified Shares of Rs.10/- each		25.00		25.00
b. Issued, Subscribed and Paid up :				
2,00,000 Equity Shares of Rs.10/- each fully paid up		20.00		20.00
		20.00		**20.00**

c. Rights, preferences and restrictions attahced :

The Company has only one class of equity shares having face value of Rs. 10/- per share. Each shareholder is entitled to one vote per share held. In the event of liquidation of the company,the holders of equity shares will be entitled to received remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders

Alna Trading And Exports Limited

Notes "1" to "28" Annexed to and forming part of the accounts for the year ended March 31, 2026 (₹ in Lakhs)

	As at March 31, 2026		As at March 31, 2025	
d. The Details of Shareholders holding more than 5% shares:	**Number of Shares**	**% held**	**Number of Shares**	**% held**
Name of the Shareholders	**(As at March 31, 2026)**		**(As at March 31, 2025)**	
Mr. Irfan A.R. Allana	22,834	11.41	22,834	11.41
M/s Allana Exports Private Limited	46,900	23.45	46,900	23.45
M/s Allana Pharmachem Private Limited	35,700	17.85	35,700	17.85
e. The reconciliation of the number of Shares Outstanding	**Number of Shares**	**Amount (₹)**	**Number of Shares**	**Amount (₹)**
Equity Shares at the beginning of the year	2,00,000	20.00	2,00,000	20.00
Equity Shares outstanding at the end of the year	2,00,000	20.00	2,00,000	20.00
f. Disclosures of Shareholding - Shares held by the Promoters:	**At the beginning of the year**		**At the beginning of the year**	
'Promoter name	No. of Shares	% of total shares	No. of Shares	% of total shares
M/s Allana Exports Private Limited	46,900	23.45	46,900	23.45
M/s Allana Pharmachem Private Limited	35,700	17.85	35,700	17.85
Mr. Irfan A.R. Allana	30,334	15.16	30,334	15.16
Mr. Feroz Allana	3,833	1.92	3,833	1.92
Mr. Shiraz Allana	3,833	1.92	3,833	1.92
Mr. Adil I. Allana	1,000	0.50	1,000	0.50
Mrs. Lubna I. Allana	3,200	1.60	3,200	1.60
M/s. Allanasons Private Limited	9,500	4.75	9,500	4.75
M/s. Allana Investments and Trading Company Private Limited	7,000	3.50	7,000	3.50
M/s. Phoenicia Travel and Transport Private Limited	1,000	0.50	1,000	0.50
M/s. Hornbell Chemicals and Plastics Private Limited	1,000	0.50	1,000	0.50
Mrs. Farida A Agboatwala	1,000	0.50	1,000	0.50
Mrs. Praveen M Chunawalla	1,000	0.50	1,000	0.50
	At the end of the year		**At the end of the year**	
'Promoter name	No. of Shares	% of total shares	No. of Shares	% of total shares
M/s Allana Exports Private Limited	46,900	23.45	46,900	23.45
M/s Allana Pharmachem Private Limited	35,700	17.85	35,700	17.85
Mr. Irfan A.R. Allana	30,334	15.16	30,334	15.16
Mr. Feroz Allana	3,833	1.92	3,833	1.92
Mr. Shiraz Allana	3,833	1.92	3,833	1.92
Mr. Adil I. Allana	1,000	0.50	1,000	0.50
Mrs. Lubna I. Allana	3,200	1.60	3,200	1.60
M/s. Allanasons Private Limited	9,500	4.75	9,500	4.75
M/s. Allana Investments and Trading Company Private Limited	7,000	3.50	7,000	3.50
M/s. Phoenicia Travel and Transport Private Limited	1,000	0.50	1,000	0.50
M/s. Hornbell Chemicals and Plastics Private Limited	1,000	0.50	1,000	0.50
Mrs. Farida A Agboatwala	1,000	0.50	1,000	0.50
Mrs. Praveen M Chunawalla	1,000	0.50	1,000	0.50
% Change during the year				
'Promoter name	No. of Shares	% of total shares	No. of Shares	% of total shares
M/s Allana Exports Private Limited	-	-	-	-
M/s Allana Pharmachem Private Limited	-	-	-	-
Mr. Irfan A.R. Allana	-	-	-	-
Mr. Feroz Allana	-	-	-	-
Mr. Shiraz Allana	-	-	-	-
Mr. Adil I. Allana	-	-	-	-
Mrs. Lubna I. Allana	-	-	-	-
M/s. Allanasons Private Limited	-	-	-	-
M/s. Allana Investments and Trading Company Private Limited	-	-	-	-
M/s. Phoenicia Travel and Transport Private Limited	-	-	-	-
M/s. Hornbell Chemicals and Plastics Private Limited	-	-	-	-
Mrs. Farida A Agboatwala	-	-	-	-
Mrs. Praveen M Chunawalla	-	-	-	-
Note No. 11 : Other Equity				
Capital Reserve				
Capital Reserve - As per Last Balance Sheet	5.50	5.50	5.50	5.50
Profit and Loss Account				
As per Last Balance Sheet	173.28		171.72	
Profit for the year	1.82	175.10	1.56	173.28
Other Comprehensive Income (OCI)				
As per Last Balance Sheet	-		-	
Add : Movement in OCI (Net) during the year	-	-	-	-
Total		**180.60**		**178.79**

Description of items of Other equity are given below:

Capital Reserve :

Capital Reserve has been created on account of Subsidy Received.

Retained Earnings :

Amount of retained earnings represents profit or loss of the company as on reporting date.

Alna Trading And Exports Limited				
Notes "1" to "28" Annexed to and forming part of the accounts for the year ended March 31, 2026			(₹ in Lakhs)	
	As at March 31, 2026		As at March 31, 2025	
Note No. 12 : Deferred Tax Liability (Net)				
The movement on the deferred tax account is as follows:				
At the beginning of the year (Current year In Rs. (519) and Last year Rs. (435))		(0.01)		(0.00)
(Charge) / Credit to Statement of Profit and Loss at the end of year (Current year In Rs. (73) and Last year In Rs. (84))		(0.00)		(0.00)
Other Comprehensive Income (In Rs. Nil)		-		-
At the end of year (Current year In Rs. (592) and Last year In Rs. (519))		**(0.01)**		**(0.01)**
Components of Deferred Tax Asset / (Liability)		**As at March 31, 2026**	**Charge/(Credit) to Profit and Loss**	**As at March 31, 2025**
Property, Plant and Equipment (In Rs. 592)		(0.01)	(0.00)	(0.01)
Total (In Rs. 592)		(0.01)	(0.00)	(0.01)

Alna Trading And Exports Limited

Notes "1" to "28" Annexed to and forming part of the accounts for the year ended March 31, 2026 (₹ in Lakhs)

	As at March 31, 2026		As at March 31, 2025	
Note No. 13 : Trade Payables				
Micro,Small and Medium Enterprises	-		-	
Others	0.59	**0.59**	0.72	**0.72**

Ageing Schedule as on March 31, 2026	**Not Due**	**Less than 1 Year**	**1-2 years**	**2-3 years**	**> 3 years**	**Total**
(i) MSME	-	-	-	-	-	-
(ii) Others	0.59	-	-	-	-	0.59

Ageing Schedule as on March 31, 2025	**Not Due**	**Less than 1 Year**	**1-2 years**	**2-3 years**	**> 3 years**	**Total**
(i) MSME	-	-	-	-	-	-
(ii) Others	0.72	-	-	-	-	0.72

Details of Micro and Small Enterprises

Particulars	As at March 31, 2026	As at March 31, 2025
(a) Principal amount remaining unpaid to any supplier as at the end of the accounting year	-	-
(b) Interest due thereon remaining unpaid to any supplier as at the end of the accounting year	-	-
(c) The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed day	-	-
(d) The amount of interest due and payable for the year	-	-
(e) The amount of interest accrued and remaining unpaid at the end of the accounting year	-	-
(f) 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	-	-
Total outstanding dues of micro and small enterprises	**-**	**-**

Note : The above information relates to Micro and small enterprises as defined under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) and has been determined by the Company based on information available. The auditors have relied upon this information. Accordingly there are no undisputed amounts payable to Micro, Small and Medium Enterprises as on March 31, 2026, on account of principal or interest that were overdue.

	As at March 31, 2026		As at March 31, 2025	
Note No. 14 : Other Current Liabilities				
Statutory Liabilities	0.11	**0.11**	-	**-**

Alna Trading And Exports Limited

Notes "1" to "28" Annexed to and forming part of the accounts for the year ended March 31, 2026 **(₹ in Lakhs)**

	For the Year Ended March 31, 2026		For the Year Ended March 31, 2025	
Note No. '15 - Revenue from Operations				
Sale of Products				
Export Sales	-		-	
Domestic Sales	210.51	**210.51**	211.19	**211.19**
Other Operating Revenues				
Duty Drawback	-	-	-	-
Note No. '16 - Other Income				
Dividend Income	0.64		0.64	
Interest On Income Tax Refund	0.02	**0.66**	0.01	**0.65**
Note No. '17 - Purchase of Stock in Trade	199.23	**199.23**	202.44	**202.44**
Note No. '18 - Changes in Inventory of Finished Goods				
Finished Goods Stock-in-Trade at closing	-		-	
Finished Goods Stock-in-Trade at beginning	-	-	-	-
Note No. '19 - Other Expenses				
Selling and Distribution Expenses				
Carriage Outward	0.20	**0.20**	0.19	**0.19**
Establishment Expenses				
Bank Charges	0.01		0.01	
Advertisement	0.21		0.15	
Electricity Charges	0.05		0.04	
Society Maintenance	0.47		0.38	
Legal and Professional Fees	0.44		0.38	
General Expenses	3.97		1.49	
Listing Fees	3.84		3.84	
Auditors Remuneration **(Refer note no. 21)**	0.59	**9.57**	0.18	**6.47**
		9.77		**6.66**

Note No '20 - Ratios

Particulars	Numerator and Denominator	As at March 31, 2026	As at March 31, 2025	% of variance	Explanation for change in the ratio by more than 25%
Liquidity Ratio					
(i) Current Ratio (Times)	Current Assets / Current Liabilities	258.63	249.74	3.56%	
Solvency Ratio					
(i) Debt-Equity Ratio (Times)	Total Debt / Total Equity	Not Applicable	Not Applicable		
(ii) Debt Service Coverage ratio (Times)	Net Profit after taxes + Non-cash operating expenses like depreciation and other amortizations + Interest + other adjustments like loss on sale of Fixed assets etc. / Interest & Lease Payments + Principal Repayments	Not Applicable	Not Applicable		
Profitability Ratio					
(i) Net Profit Ratio (%)	Profit After Tax / Net Sales	0.86%	0.74%	16.84%	
(ii) Return on Equity Ratio (%)	Net Profits after taxes – Preference Dividend (if any / Average Net Worth	0.94%	0.81%	15.06%	
(iii) Return on Capital Employed (%)	Earning before interest and taxes / Capital Employed Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	0.99%	1.27%	-22.52%	
(iv) Return on Investment (%)	Income on Investment / Average Investment	4.09%	4.09%	0.00%	
Utilization Ratio					
(i) Inventory Turnover Ratio (Times)	Cost of Goods Sold / Average Inventories of Finished Goods, Stock-in-Process and Stock-in-Trade	Not Applicable	Not Applicable		
(ii) Trade Recievables Turnover Ratio (Times)	Net Credit Sales / Average Trade Receivables	Not Applicable	Not Applicable		
(iii) Trade Payable Turnover Ratio (Times)	Net Credit Purchases / Average Trade Payables	Not Applicable	Not Applicable		
(iv) Net Capital Turnover Ratio (Times)	Net Sales / Working Capital	1.16	1.18	-1.42%	

Notes "1" to "28" Annexed to and forming part of the accounts for the year ended March 31, 2026				(₹ in Lakhs)
	For the Year Ended March 31, 2026		For the Year Ended March 31, 2025	
Note No '21 - Auditors' Remuneration				
(a) Statutory Audit Fees	0.59	**0.59**	0.18	**0.18**
Note No '22 - Earnings per Share				
(a) Net Profit after Tax		1.82		1.56
(b) Number of Equity Shares at the end of the year (Weighted Average)		2,00,000		2,00,000
Earnings per Share (Face Value Rs.10/-)				
Basic And Diluted		0.91		0.78
	For the Year Ended March 31, 2026		For the Year Ended March 31, 2025	
Note No '23 - Related Party Transactions				
(a) Name of the Related Party				
Ultimate Holding Company				
Allana Exports Private Limited				
Fellow Subsidiary Companies - Where there are Transactions / Balances				
Allanasons Private Limited				
Mercury Paints And Varnishes Private Limited				
IVP Limited				
Directors				
Mr. Anwar Husain Chauhan -Director & CFO				
Mr. Aftab Alam - Director (Resigned on July 10, 2025)				
Mrs. Merle Dsa - Director (Retired on January 29, 2026)				
Mrs. Mala Arun Todarwal - Director (Resigned on January 31, 2026)				
Mr. J P Dange - Independent Director (Appointed with effect from November 14, 2025)				
Ms. Amita Sachin Karia - Director (Appointed with effect from January 31, 2026)				
Key Managerial Personnel (KMP)				
Mr. Anwar Husain Chauhan -Director & CFO				
Mr. Mithun Patel -Company Secretary				
(b) Transactions with Related Party				
Director Sitting Fees				
Mr. Anwar Husain Chauhan	0.32		-	
Mrs. Mala Arun Todarwal	0.32		-	
Mrs. Merle Dsa	0.24		-	
Mr. J P Dange	0.16		-	
Ms. Amita Sachin Karia	0.08	1.12	-	-
Dividend Received				
IVP Limited	0.64	0.64	0.64	0.64
(c) Due to / from related parties				
Due to related parties at year end				
Allanasons Private Limited	-	-	(0.05)	(0.05)
(d) Investment at the year end				
Investment in Equity Shares				
IVP Limited	6.65		6.65	
Mercury Paints And Varnishes Private Limited	8.90	15.55	8.90	15.55
Note: Above related party disclosures are excluding reimbursement of expenses, If any.				

Note No '24 : Operating Segment

The Company's Operating Segment are established on the basis of those components of the Company that are evaluated regularly by the Chief Opearting Decision Maker as defined in Ind AS -108 -Operating Segments and accordingly as per management view Company operates only in one segment, that is Trading, hence segment wise reporting is not applicable.

Note No '25 : Other Statutory Information

(i) The Company does not have any Capital-work-in progress or intangible assets under development, whose completion is overdue or has exceeded its cost to its original plan.

(ii) Title deeds of all immovable properties are held on the name of the Company.

(iii) The Company has not revalued any Property, Plant and Equipments and Intangible Assets during the year.

(iv) The Company has not given loan or advances in nature of loans to promoters, directors, KMPs and the related parties which is repayable on demands or without specifying any terms or period of repayment.

(v) There is no any 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.

(vi) The Company is not a declared wilful defaulter by any bank or financial Institution or other lender.

(vii) There are no transactions along with any outstanding balance with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956 by the Company during the year.

(viii) There are no charges or satisfactions which are yet to be registered with Registrar of Companies beyond the statutory period.

(ix) The Company has not given loans to any other company. Hence, there is no compliance required on the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

(x) There is no any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013 during the year.

(xi) The company has not advanced or loaned or invested funds to any other person or entities, including foreign entities (Intermediaries) with the understanding that the Intermediary shall (i) 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 (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

(xii) The Company has not received any fund from any person or entities, including foreign entities (Funding Party) with the understanding that the company shall (i) 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 (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(xiii) The Company has not surrendered or disclosed as income or the previously unrecorded income and related assets during the year in the tax assessments which are not recorded in the books of accounts of the Company.

(xiv) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

(xv) The Company does not have working capital facilities sanctioned by the bank on the basis of security of current assets, inventories and trade receivables, Accordingly Quarterly statement are not filed with the bank.

Note No '26 : Audit Trail

For the financial year ended 31st March, 2026, the Company has used accounting software for maintaining its books of account which has a feature of audit trail (edit log) facility. This feature was enabled and operated with effect from 14th October, 2025 for all relevant transactions recorded in the software. Further, the audit trail has been preserved by the Company in accordance with the statutory requirements for record retention.

Note No '27

Previous years figures have been re-grouped and re-arranged wherever necessary.

Note No '28 : Approval of Financial Statements

The financial statements were approved for issue by the board of directors on May 20, 2026

As per our report of even date
For DKP & Associates
Chartered Accountants
Firm Registration No.126305W

Sd/-

Pooja Jain
Partner
Membership No. 185563

Place : Mumbai
Date : May 20, 2026

For Alna Trading And Exports Limited

Sd/-

Anwar Husain Chauhan
Director & CFO
DIN: 00322114

Sd/-
J P Dange
Independent Director
DIN: 01569430

Sd/-
Mithun Patel
Company Secretary
Membership No. A43753

Place : Mumbai
Date : May 20, 2026