

INDEPENDENT AUDITOR'S REPORT

To the Members of M/s SK Offset Private Limited Report on the Financial Statements

We have audited the accompanying financial statements of **M/s SK Offset Private Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2022, the Statement of cash Flow, Profit & Loss account for the year then ended, including a summary of significant accounting policies and other explanatory information, which we have signed under reference to this report.

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 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, 2022, of its Profits, 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 (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

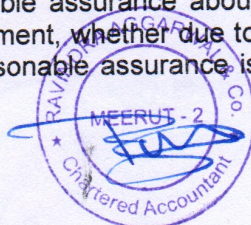
Management's Responsibility for the Financial Statements

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

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

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a




guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Report on Other Legal and Regulatory Requirements

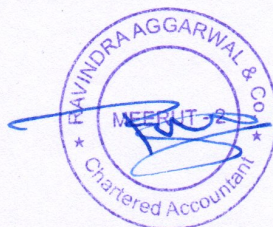
- 1) As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in 'Annexure A' statement on the matters specified in paragraphs 3 and 4 of the Order.
- 2) As required by section 143(3) of the Act, we report that:
 - a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
 - c) The Balance Sheet, Statement of Profit & Loss and Cash flow statement dealt with by this Report are in agreement with the books of accounts;
 - d) In our opinion, the Balance Sheet, Statement of Profit and Loss and Cash flow Statement comply with the Accounting Standards referred to in section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules 2014.
 - e) On the basis of written representations received from the directors as on March 31, 2022, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022, from being appointed as a director in terms of sub section (2) of section 164 of the Companies Act, 2013.
 - f) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:
 - i) The company does not have any pending litigation which would impact its financial position.
 - ii) The company did not have any long term contracts including derivative contracts; as such the question of commenting on any material foreseeable losses thereon does not arise.
 - iii) There has not been an occasion in case of the company during the year under report to transfer any sums to the Investor Education and Protection Fund. The question of delay in transferring such sums does not arise.
 - iv) The company has not declared any dividend during the year under report.

FOR RAVINDRA AGGARWAL & CO.
CHARTERED ACCOUNTANTS


(CA. ROHIT AGARWAL)
PARTNER
M.No.411631

FIRM REG. NO. - 001405C
UDIN:- 22411631AQVTQJ4916

PLACE: 53, NAVAL VIHAR, BAGHPAT ROAD,
MEERUT
DATED: 03.09.2022



ANNEXURE A TO THE AUDIT REPORT:

Re: M/S S.K. OFFSET PRIVATE LIMITED FOR THE YEAR ENDED 31.03.2022

- (i) (a) (A) The company has maintained proper records showing full particulars including quantitative details and situation of property, plant & Equipment.
- (B) The company does not have any intangible asset and hence no record was required to be maintained.
- (b) All the property, plant, equipment & Intangible Assets have been physically verified by the management at regular intervals which, in our opinion, is reasonable having regard to the size of the company and the nature of its assets. No material discrepancies were noticed on such verification.
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company does not own any immovable property as fixed assets. The lease deeds of the company are in its own name.
- (d) The company has not revalued any of its assets hence this clause is not applicable.
- (e) No proceedings have been initiated against the company under the provisions of Benami transactions (Prohibition) Act, 1988.
- (ii) (a) As informed to us, the management has conducted physical verification of inventory at regular intervals during the year. The company has not maintained day to day inventory movement records and therefore, we are unable to determine the discrepancy.
- (b) The company has not been sanctioned working capital limit of Rs.5cr. or more hence this clause is not applicable.
- (iii) The Company has not made given any loan or advance in the nature of loan, secured or unsecured loan to any company, firm, LLP or any other parties, hence, this clause in not applicable.
- (iv) As informed to us the company has not given any loan, investment, guarantee or security to which provisions of Section 185 & 186 of the Companies Act, 2013, are applicable hence the conditions therein are not required to be complied with.
- (v) The company has not accepted any deposits hence the said clause is not applicable. Hence, the provisions of section 73 to 76 of the Companies Act, 2013, are not required to be complied with. The company has only taken loans from its directors. No order has been passed upon the company, by Company law board or National company law tribunal or the Reserve Bank of India.
- (vi) As informed to us, the Central Government has not prescribed the maintenance of cost records for the company under section 148(1) of the Companies Act, 2013.
- (vii) (a) The company is regular in depositing undisputed statutory dues including employees' state insurance, income tax, duty of customs, GST, cess and other material statutory dues with the appropriate authority.



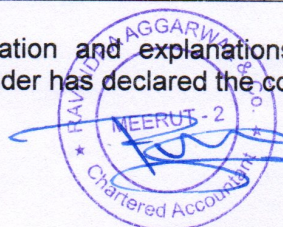
- (b) According to the information and explanations given to us, no amount is due as on 31.03.2022 in respect of employees' state insurance, income tax, duty of customs, GST, cess which have not been deposited, on account of any dispute.
- (viii) No transaction has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961. Hence this clause is not applicable.
- (ix) (a) The company has defaulted in repayment of two term loans taken from State Bank of India. The working of default is as under:-

STATE BANK OF INDIA TERM LOAN NO.39406178859							
Month	Principal	Interest	Payment	Short fall / (excess)	Due date of payment	Date of Payment	No of Days Delay
Apr.	1,38,889	11,611	1,43,967	73,631	05.05.2021	22.04.2021	42.00
May	1,38,889	11,468	2,87,934	(63,946)	05.06.2021	16.06.2021	11.00
June	1,38,889	10,335	1,44,000	(58,722)	05.07.2021	06.08.2021	32.00
Jul.	1,38,889	9,885	1,43,934	(53,882)	05.08.2021	27.08.2021	22.00
Aug	1,38,889	9,088	9,088	85,007	05.09.2021	01.09.2021	33.00
Sep.	1,38,889	7,939	1,44,000	87,835	05.10.2021	08.10.2021	31.00
Oct.	1,38,889	7,617	1,44,000	90,341	05.11.2021	05.11.2021	30.00
Nov	1,38,889	6,510	6,510	2,29,230	05.12.2021	01.12.2021	32.00
			1,44,000	85,230		05.12.2021	
Dec	1,38,889	5,867	1,29,000	1,00,986	05.01.2021	06.01.2022	7.00
			1,44,000	(43,014)		12.01.2022	
Jan	1,38,889	4,596	1,44,000	(43,529)	05.02.2021	09.02.2022	4.00
Feb	1,38,889	3,237	1,44,000	(45,403)	05.03.2021	06.03.2022	1.00
Mar	1,38,889	2,641	2,641	93,486	05.04.2021	01.04.2022	-
	-	-	1,44,000	(50,514)		06.04.2022	-

Note:- The above loan has been repaid in full upto 05.06.2022

STATE BANK OF INDIA TERM LOAN NO.39363627576							
Month	Principal	Interest	Payment	Short fall / (excess)	Due date of payment	Date of Payment	No of Days Delay
Apr.	1,38,889	30,545	31,569	6,92,421	05.05.2021	22.04.2021	41.00
May	1,38,889	31,617	25,000	8,37,927	05.06.2021	15.06.2021	10.00
			1,76,051	6,61,876		16.06.2021	
June	1,38,889	30,173	1,69,000	6,61,938	05.07.2021	06.08.2021	32.00
Jul.	1,38,889	30,741	1,69,692	6,61,876	05.08.2021	27.08.2021	22.00
Aug	1,38,889	29,872	1,69,000	6,61,637	05.09.2021	01.09.2021	33.00
Sep.	1,38,889	27,031	1,69,000	6,58,557	05.10.2021	08.10.2021	29.00
Oct.	1,38,889	27,279	1,69,000	6,55,725	05.11.2021	04.11.2021	25.00
Nov	1,38,889	25,408	25,408	7,94,614	05.12.2021	01.12.2021	32.00
			1,69,000	6,25,614		05.12.2021	
Dec	1,38,889	25,223	1,69,000	6,20,726	05.01.2021	02.01.2022	31.00
Jan	1,38,889	24,217	1,69,000	6,14,832	05.02.2021	05.02.2022	29.00
Feb	1,38,889	21,158	1,69,000	6,05,879	05.03.2021	06.03.2022	26.00
Mar	1,38,889	22,515	22,515	7,44,768	05.04.2021	01.04.2022	-
	-	-	1,69,000	5,75,768		03.04.2022	-

- (b) According to the information and explanations given to us no bank, financial institution or any other lender has declared the company as willful defaulter.



- (c) According to the information and explanations given to us the company has utilized the term loans for the purpose they were taken.
- (d) According to the information and explanations given to us the company has not utilized the funds raised on short-term basis for long-term purposes.
- (e) According to the information and explanations given to us the company has not taken any funds from any entity or person to meet out the obligations of its subsidiaries, associates or joint ventures. Hence, the details of the same are not required to be given.
- (f) According to information and explanations given to us, the company does not own any securities hence this clause is not applicable.
- (x) (a) According to the information and explanations given to us the Company has not raised any money by way of Initial Public Offer or further public offer.
- (b) During the year under report, the company has not made any preferential allotment or private placement of shares or convertible fully, partly or optionally convertible debentures. Hence this clause is not applicable.
- (xi) (a) According to the information and explanations given to us, no fraud by the company or on the company by its officers or employees has been noticed or reported during the year under audit.
- (b) No report under subsection 12 of section 143 of the Act has been filed by the auditors in form ADT-4 during the year under audit.
- (c) No whistleblower complaints have been received during the year under audit hence this clause is not applicable.
- (xii) Since the company is not a Nidhi Company. Hence the clause is not applicable.
- (xiii) All the transactions with the related parties are in compliance with the provisions of sections 177 and 188 of Companies Act, 2013 and the details have been disclosed in the financial statements, etc. as per the applicable accounting standards.
- (xiv) (a) According to the information and explanations given to us, the company does not have an internal audit system. The company is not required to have an internal audit system as per the provisions of Companies Act, 2013.
- (b) Since there is no internal control system this clause is not applicable.
- (xv) According to the information and explanations given to us, company has not entered into any non-cash transactions with the directors or persons connected with him in terms of the provisions of section 192 of Companies Act, 2013.
- (xvi) (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence this clause is not applicable.
- (b) The company has not conducted any non-banking Finance Activity or Housing Finance Activity, during the year under consideration.
- (c) The company is not a core investment company hence this clause is not applicable upon it.



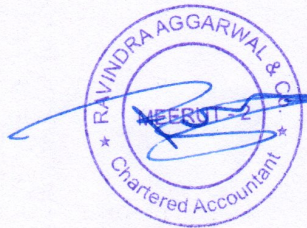
- (d) The company is not part of a group of companies hence this clause is not applicable upon it.
- (xvii) The company has not incurred cash losses during the year under audit and the immediately preceding financial year.
- (xviii) The statutory auditor of the company has not resigned during the year hence this clause is not applicable.
- (xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which cause us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
- (xx) a) The provisions of section 135(5) of the Companies Act, are not applicable upon the company, hence this clause is not applicable.
- b) The clause is not applicable upon the company.
- (xix) The financial statements under report are stand-alone statements, hence this clause is not applicable upon them.

FOR RAVINDRA AGGARWAL & CO.,
CHARTERED ACCOUNTANTS,

PLACE: 53, NAVAL VIHAR, BAGHPAT ROAD,
MEERUT
DATED: 03.09.2022

(CA. ROHIT AGARWAL)
PARTNER

M.No.411631
FIRM REG. NO. - 001405C
UDIN: 22411631AQVTQJ4916



M/S S.K OFFSET PRIVATE LIMITED
15, SPORTS COMPLEX ENCLAVE, DELHI ROAD, MEERUT
BALANCE SHEET AS ON 31ST MARCH, 2022

PARTICULARS	NOTE NO.	Figures as at the end of current reporting year	Figures as at the end of previous reporting year
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share Capital	1	1,00,00,000 ✓	1,00,00,000
(b) Reserve & Surplus	2	1,99,19,175 ✓	1,78,29,768
2 Non- Current Liabilities			
(a) Long-term borrowings	3	3,36,32,091	5,13,41,138
3 Current Liabilities			
(a) Short-term borrowings	4	2,12,25,727	2,20,27,660
(b) Trade Payables	5	5,33,87,987	4,32,48,004
(c) Other Current liabilities	6	69,69,283	34,08,876
(b) Deferred Tax Liability (Net)	7	6,12,567 ✓	2,82,208
		14,57,46,830	14,81,37,654
II. ASSETS			
1 Non-current assets			
(a) Property, Plant, Equipment & Intangible assets			
(i) Property, Plant & Equipment	8	1,97,86,309 ✓	2,57,35,980
(b) Long-term loans and advances	9	2,97,566 ✓	13,92,413
(c) Other Non-Current Assets	10	4,36,338 ✓	4,37,377
2 Current Assets			
(a) Inventories	11	56,83,283 ✓	1,81,30,699
(b) Trade receivables	12	9,88,90,777 ✓	8,45,74,114
(c) Cash & Bank Balances	13	27,28,012 ✓	15,22,783
(d) Short term loans & advances	14	1,68,45,910	1,23,65,653
(e) Other Current Assets	15	10,78,635 ✓	39,78,635
		14,57,46,830	14,81,37,654

Significant Accounting Policies form an integral part of Balance Sheet
Notes on Financial Statements 1 to 25

(PRADEEP KUMAR AGARWAL)
DIRECTOR

(PRIYANSHU AGARWAL)
DIRECTOR

Auditors' Report

In terms of our report of even date annexed

FOR RAVINDRA AGGARWAL & CO.
CHARTERED ACCOUNTANTS

(CA.ROHIT AGARWAL)
PARTNER

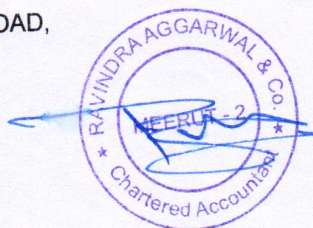
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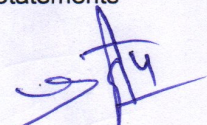
DATED : 03.09.2022

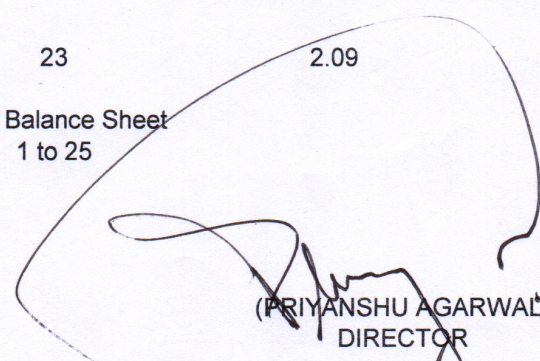


M/S S.K OFFSET PRIVATE LIMITED
15, SPORTS COMPLEX ENCLAVE, DELHI ROAD, MEERUT
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31.03.2022

PARTICULARS	NOTE NO.	Figures as at the end of current reporting year	Figures as at the end of previous reporting year
I. REVENUE:			
(a) Revenue from operations	16	6,27,72,132	3,43,20,164
(b) Other Income	17	22,24,462	2,84,196
Total Revenue		6,49,96,594	3,46,04,360
II. EXPENSES:			
Purchases	18	2,49,36,054	3,25,18,272
Change in inventories	19	1,24,47,416	(1,19,24,685)
Employee benefit expenses	20	50,67,586	20,94,009
Finance Costs	21	20,00,161	28,47,127
Other Expenses	22	1,25,52,060	84,12,762
Depreciation	8	50,77,474	61,98,786
Total Expenses		6,20,80,751	4,01,46,271
III. Profit before tax		29,15,843	(55,41,911)
IV. Tax expenses		29,15,843	(55,41,911)
(a) Current Tax		(4,54,870)	-
(b) Intt. on Income Tax & TDS		(3,368)	(12,028)
(c) MAT credit entitlement/(Utilised)		(37,839)	-
(e) IT Earlier years		-	-
(d) Deferred Tax Asset/ Liability		(3,30,359)	14,40,412
V. Profit for the year		20,89,407	(41,13,527)
VI. Earning per Equity share of Rs.10/- each			
Basic & Diluted	23	2.09	(4.11)

Significant Accounting Policies form an integral part of Balance Sheet
Notes on Financial Statements 1 to 25


(PRADEEP KUMAR AGARWAL)
DIRECTOR

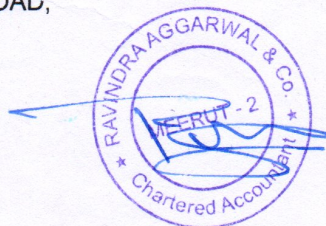

(PRIYANSHU AGARWAL)
DIRECTOR


AUDITORS' REPORT

In terms of our report of even date annexed.

FOR RAVINDRA AGGARWAL & CO.
CHARTERED ACCOUNTANTS

PLACE : 53, NAVAL VIHAR, BAGHPAT ROAD,
MEERUT
DATED : 03.09.2022




(CA.ROHIT AGARWAL)
PARTNER
M. NO. 411631
FIRM REG :001405C
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M/S S.K OFFSET PRIVATE LIMITED
15, SPORTS COMPLEX ENCLAVE, DELHI ROAD, MEERUT

Cash Flow Statement for the year ended 31st March 2022
(As per Accounting Standard 3 issued by ICAI)

PARTICULARS	CURRENT PERIOD AMOUNT (Rs.)	PREVIOUS PERIOD AMOUNT (Rs.)
1 CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxes and exceptional items	29,15,843	(55,41,911)
Adjustments For:-		
(Profit)/Loss on sale of fixed assets	(19,14,250)	-
Depreciation	50,77,474	61,98,786
Operating Profit before Working Capital Changes	60,79,067	6,56,875
Movements in Working Capital:-		
(Increase)/decrease in Inventories	1,24,47,416	(1,19,24,685)
(Increase)/decrease in Trade receivables	(1,43,16,663)	14,98,083
(Increase)/decrease in Loans & Advances and other current and non current assets	(4,84,371)	(55,89,182)
Increase/(decrease) in Trade payables, Current Liabilities & Provisions	1,40,30,749	22,51,966
Cash Flow From/(used in) Operations Activities	1,77,56,198	(1,31,06,943)
Income Tax	(4,92,709)	
Deferred Tax	(3,30,359)	14,40,412
Interest on Income Tax	(3,368)	(12,028)
Net Cash used in Operating Activities	1,69,29,762	(1,16,78,559)
2 CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(12,63,553)	(6,16,226)
Sale of fixed assets	40,50,000	-
Net Cash flow from/(Used in) Investing Activities	27,86,447	(6,16,226)
Total Cash used for operating + Investing Activities (A)	1,97,16,209	(1,22,94,785)
3 CASH FLOWS FROM FINANCING ACTIVITIES		
Increase/(decrease) in secured Loans	8,00,512	70,57,654
Increase/(decrease) in Unsecured Loans	(1,93,11,492)	(25,00,904)
Net Cash flow from/(used in) Financing Activities (B)	(1,85,10,980)	45,56,750
Net Increase in Cash and Cash Equivalents during the year (A+B)	12,05,229	(77,38,035)
Cash and Cash Equivalents at beginning of the year	15,22,783	92,60,818
Cash and Cash Equivalents at end of the year	27,28,012	15,22,783

(PRADEEP KUMAR AGARWAL)
DIRECTOR

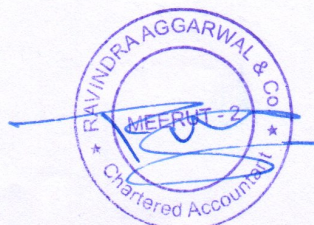
(PRIYANSHU AGARWAL)
DIRECTOR

AUDITORS' REPORT

In terms of our report of even date annexed.

FOR RAVINDRA AGGARWAL & CO
CHARTERED ACCOUNTANTS

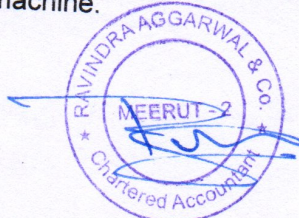
PLACE : 53, NAVAL VIHAR, BAGHPAT ROAD,
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DATED : 03.09.2022



(CA. ROHIT AGARWAL)
PARTNER
M. NO: 411631
FIRM REG NO: 001405C
UDIN:- 22411631AQVTQJ4916

1. SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED ON 31.03.2022

1. **Basis of Accounting:** The accounts are prepared on historical cost basis and in accordance with the applicable Accounting Standards. The company follows mercantile system of accounting and maintains its accounts on accrual basis except otherwise stated.
2. **Inventories:**
The basis of valuation for various categories of inventories is as follows:
 - (a) Raw Material – At FIFO cost (Excluding GST).
 - (b) Consumable Good – At FIFO cost (Excluding GST).
3. **Depreciation:**
On all fixed Assets on reducing balance method in accordance with schedule II to The Companies Act, 2013.
4. **Revenue Recognition:**
Revenue is recognized at the point of dispatch of materials to customers as sale or after completion of job work and is recorded net of trade discounts, rebates etc.
5. **Fixed Assets:**
Fixed Assets are stated at cost of acquisition including incidental expenses, erection/ commission expenses and other apportioned expenses incurred during construction period and borrowing cost up to the date the asset is put to use, if so required.
6. **Investments:**
The Company has not made any Investment.
7. **Foreign Currency Transactions:**
Foreign currency monetary assets and liabilities are translated at the exchange rate prevailing on the balance sheet date and the exchange gains or loss are recognized in the Statement of Profit & Loss account and in the balance sheet in accordance with AS 11 and Section 43 A of Income Tax Act, 1961 respectively.
8. **Retirement Benefits:**
In the opinion of the Board of Directors no employee, has qualified for the retirement benefits so far and therefore no provision for retirement benefits is required to be made.
9. **Borrowing Cost:**
There company has taken a term of Rs.60,00,000/- from State bank of India For purchase of Machine. The said machine was however not received during the year under report and only advance has been paid for purchase thereof. However, the interest of Rs.3,01,085/-, was capitalized being paid on the loan taken specifically for the machine.




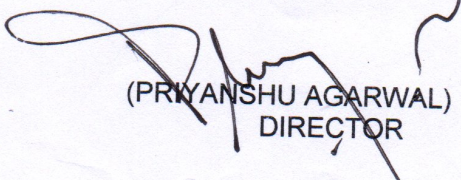
10. **Taxation:**
Current Tax & Deferred Tax Assets are calculated and provided in accordance with AS-22 on "Accounting for taxes on Income" as issued by ICAI.
11. **Contingent Liabilities:**
The company has issued Bank Guarantee of Rs.20,00,000/- in favor of NCERT and Rs.10,50,000/- in favor of Rajasthan State Text book board from State bank of India. Against the said guarantee the company has made an FDR's of Rs.14,21,024/-, with the Bank.
12. The Company has not received any information from suppliers or service providers, whether they have covered under the "Micro, Small and Medium Enterprises (Development) Act, 2006. Therefore, it is not possible to give the information required under that Act.
13. In the opinion of the Board of Directors Current Assets Loans & Advances are approximately of the value at which they are stated in the financial statements, if realized, in the ordinary course of business.
14. Balances of Debtors and creditors as at the end of the year are subject to confirmations.
15. The previous year figures have been regrouped /reclassified, wherever necessary to conform to the current year presentation.
16. No qualifying assets requiring capitalization of borrowing cost was constructed/ erected/ acquired during the year.
17. No revaluation of any fixed asset has been made during the year under consideration.
18. During the relevant year the company had used the loans taken from bank for the purpose they were taken.
19. The company did not hold any immovable property hence the question of title deeds does not arise. The lease deeds of the company are in its own name.
20. No loans / advance have been given to any promoter, director, KMP or any related party during the year under consideration.
21. No proceedings have been initiated against the company under the Benami Transactions (Prohibition) Act, 1988.
22. The stock and debtor statements filed by the company with the lending bank are in agreement with books of accounts. There were no material discrepancies therein hence no reason thereof is required to be given. However, the company does not maintain stock records hence the stock statements were given on the basis of physical stock valuation.
23. No bank has declared the company a wilful defaulter.
24. There is no dealing by the company during the relevant year with any Company whose name has been struck off by the respective ROC.

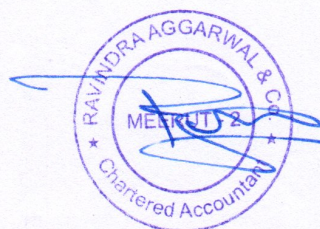


25. There is no delay in filling of forms with the ROC regarding the satisfaction and creation/modification of charge, during the relevant year.
26. No addition has been made to the returned income of the company in any assessment year, by the income tax department during the year under consideration.
27. The Company was not required to undertake CSR activities as per the provisions of the Companies Act.
28. The company has not made any dealing in the crypto Currency during the relevant year.
29. The Financial ratios of the company are as under:-

Sl. No.	Name of Ratio	Formula	31.03. 2022	31.03. 2021	Variance	Reason of variance
1	Current Ratio	Current Assets/Current liabilities	1.52	1.53	-0.75%	NA
2	Debt Equity Ratio	Total Liability / Share holders Fund	3.87	3.87	0.00%	NA
3	Debt Service Coverage Ratio	PBDIT/ Debt Service	1.27	0.93	36.02%	Due to increase in profits earned DY
4	Return on Equity	PAT/Average Equity	7.24%	-13.76%	-152.57%	Due to increase in profits earned DY
5	Inventory Turnover Ratio	Sales/ Average Inventory	5.27	2.82	86.92%	Due to increase in sales made DY
6	Trade Receivable Turnover Ratio	Sales/ Average Debtors	0.68	0.40	70.12%	Due to increase in sales made DY
7	Trade payable turnover Ratio	Purchases/ Average trade payable	0.52	0.80	-35.50%	Due to decrease in Purchases made DY
8	Net Capital Turnover Ratio	Turnover/ Avg. working Capital	1.33	0.72	83.37%	Due to increase in sales made DY
9	Net Profit Ratio	PAT / Turnover	3.33%	-11.99%	-127.77%	Due to increase in profits earned DY
10	Return on Capital Employed	EBIT / (Tangible Net Worth + total Debt + DTL)	5.76%	-2.66%	-316.80%	Due to increase in profits earned DY
11	Return on Investment	PAT / Share holders Fund	6.98%	-14.78%	-147.25%	Due to increase in profits earned DY


(PRADEEP KUMAR AGARWAL)
DIRECTOR


(PRIYANSHU AGARWAL)
DIRECTOR



M/S S.K. OFFSET PRIVATE LTD.
REGISTERED OFFICE: 10, SPORTS COMPLEX ENCLAVE DELHI ROAD, MEERUT

Deferred Tax Calculation as on 31.03.2022:-

Deferred Tax arising on account of difference in W.D.V. as on 31.03.2022

W.D.V. as per Income Tax Act, as on 31.03.2022	1,62,76,105.00	
Less: W.D.V. as per books of account as on 31.03.2022	<u>1,94,85,224.00</u>	
Difference in W.D.V.	(32,09,119.00)	
Deferred tax Liability @ 26%		8,34,371.00

Deferred Tax Asset w.r.t. the difference in GST on Closing Stock as on 31.03.2022 of Rs.8,53,091/- and GST receivable of Rs. NIL on that date i.e. Rs.8,53,091/- not provided for in books but offered to Tax in terms of section 145A during the year @ 26%

(2,21,804.00)

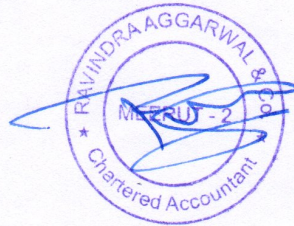
Net Amount of Deferred Tax liability required as on 31.03.2022

6,12,567.00

Less : Opening Amount of deferred tax Liability as on 01.04.21
Net amount of Deferred Tax liability required to be created during the year.

2,82,208.00

3,30,359.00



M/S S.K OFFSET PRIVATE LIMITED
15, SPORTS COMPLEX ENCLAVE, DELHI ROAD, MEERUT
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2022

PARTICULARS	Figures as at the end of current reporting year	Figures as at the end of previous reporting year
NOTE NO. 1		
SHARE CAPITAL:		
AUTHORISED SHARE CAPITAL:		
15,00,000 Equity Shares of Rs.10/- each	1,50,00,000	1,50,00,000
(Last year 15,00,000 Equity Shares of Rs.10/- each)	<u>1,50,00,000</u>	<u>1,50,00,000</u>
ISSUED, SUBSCRIBED, CALLED UP & PAID UP CAPITAL:		
10,00,000 equity shares of Rs.10/- each	1,00,00,000	1,00,00,000
(Last year 10,00,000 Equity Shares of Rs.10/- each)	<u>1,00,00,000</u>	<u>1,00,00,000</u>

1.1 Equity Shares 175200 were allotted as fully paid-up pursuant to a contract without payment being received in cash in the Financial year 2007-2008.

1.2 The details of Shareholders holding more than 5% shares :

Name of the Shareholders	As at 31st MARCH, 2022		As at 31st March, 2021	
	No. of Shares	% Held	No. of Shares	% Held
Pradeep Kumar Aggarwal	4,37,770	43.78	4,37,770	43.78
Ayush Agarwal	2,50,000	25.00	2,50,000	25.00
Priyanshu Agarwal	2,40,000	24.00	2,40,000	24.00

1.3 The detail of shares held by promoters

Name of the Promoter	As at 31st March 2022			As at 31st March 2021		
	No. of Shares	% Held	% change	No. of Shares	% Held	% change
Pradeep Kumar Agarwal	4,37,770	43.78%	0.00%	4,37,770	43.78%	0.000%
Ayush Agarwal	2,50,000	25.00%	0.00%	2,50,000	25.00%	1.000%
Priyanshu Agarwal	2,40,000	24.00%	0.00%	2,40,000	24.00%	0.000%

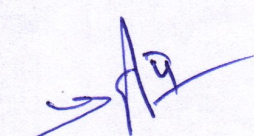
1.4 The Reconciliation of the number of shares outstanding is set out below:

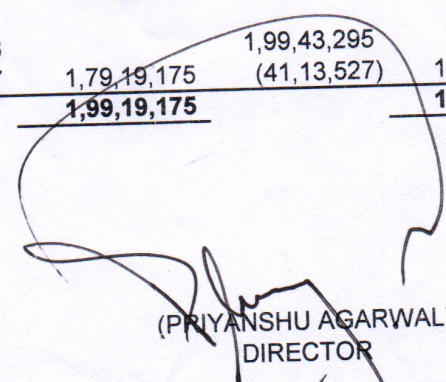
Particulars	As at 31.03.22		As at 31.03.2021	
	No of Shares		No of Shares	
Equity Shares at the beginning of the year	10,00,000		10,00,000	
Equity Shares at the end of the year	10,00,000		10,00,000	

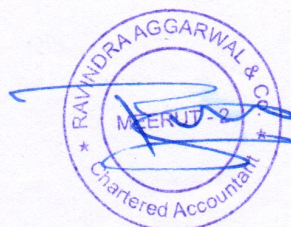
NOTE NO. 2

RESERVE & SURPLUS

Securiy Premium A/c	20,00,000		20,00,000	
Opening balance				
Profit and Loss A/c	1,58,29,768		1,99,43,295	
Opening Balance	20,89,407	1,79,19,175	(41,13,527)	1,58,29,768
Add: Profit during the year	<u>1,99,19,175</u>		<u>1,78,29,768</u>	


(PRADEEP KUMAR AGGARWAL)
DIRECTOR


(PRIYANSHU AGGARWAL)
DIRECTOR



M/S S.K OFFSET PRIVATE LIMITED
15, SPORTS COMPLEX ENCLAVE, DELHI ROAD, MEERUT
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2022

PARTICULARS	Figures as at the end of current reporting year		Figures as at the end of previous reporting year	
NOTE NO. 5				
TRADE PAYABLES:				
For other than Goods (Ann - 9)				
- MSME	-		-	
- Others	10,90,053		12,33,656	
- Disputed MSME	-		-	
- Disputed Others	-	10,90,053	-	12,33,656
For Goods (Ann - 10)				
- MSME	-		-	
- Others	5,22,97,934		4,20,14,348	
- Disputed MSME	-		-	
- Disputed Others	-	5,22,97,934	-	4,20,14,348
		5,33,87,987		4,32,48,004

NOTE NO. 6

OTHER CURRENT LIABILITIES:

Statutory dues (Ann - 4)	5,93,428	10,291
Expenses payable (Ann - 5)	56,61,249	32,75,789
Advance From Customers (Ann - 6)	7,14,606	1,22,796
	69,69,283	34,08,876

NOTE NO. 7

DEFERRED TAX LIABILITY/ (ASSETS)

Opening Deferred tax Liability	2,82,208	17,22,620
Created/(Reversed) during the year	3,30,359	(14,40,412)
	6,12,567	2,82,208

NOTE NO. 9

LONG TERM LOANS AND ADVANCES

IT Refundable AY 20-21	-	10,85,012
TDS receivable AY 2021-22	-	2,66,107
TDS receivable AY 2022-23	2,63,070	-
TDS Recoverable from Toyota Finance	34,496	28,881
TDS Recoverable from Hinduja Leyland Finance	-	12,413
	2,97,566	13,92,413

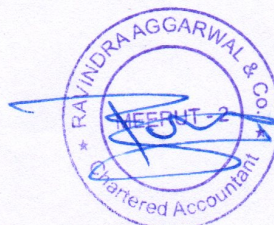
NOTE NO. 10

OTHER NON-CURRENT ASSETS

Telephone Security	27,500	27,500
Electricity Security	3,05,877	3,05,877
Security with NCERT	60,000	60,000
Security with Airport Authority of India	-	44,000
Security Rajaasthan Rajya Pathya Pustak Mandal	42,961	-
	4,36,338	4,37,377

(PRADEEP KUMAR AGARWAL)
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(PRIYANSHU AGARWAL)
DIRECTOR

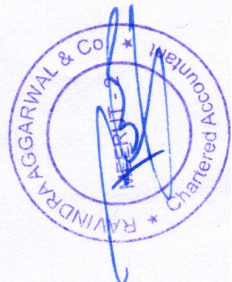


S.K. OFFSET PVT. LTD.
15, SPORTS GOODS COMPLEX, DELHI ROAD, MEERUT
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2022

NOTE NO. 8 PROPERTY, PLANT, EQUIPMENT & INTANGIBLE ASSETS		GROSS BLOCK					DEPRECIATION			NET BLOCK	
		COST AS ON 01.04.21	ADDITION UP TO 03.10.2021	AFTER 03.10.2021	DEDUCTION	TOTAL AS ON 31.03.2022	TOTAL UPTO 31.03.21	WRITTEN BACK	FOR THE YEAR	TOTAL AS ON 31.03.22	AS ON 31.03.22
PROPERTY, PLANT & EQUIPMENT											
COMPUTER & COMPUTER SOFTWARE											
Current year	10,38,317	72,881	2,35,331	5,06,419	8,40,110	8,33,689	4,81,097	1,61,302	5,13,894	3,26,216	2,04,628
Previous year	9,15,986	-	1,22,331	-	10,38,317	7,08,200	-	1,25,489	8,33,689	2,04,628	2,07,786
CAR											
Current year	62,54,693	-	-	-	62,54,693	47,18,027	-	4,65,242	51,83,269	10,71,424	15,36,666
Previous year	62,54,693	-	-	-	62,54,693	40,41,509	-	6,76,518	47,18,027	15,36,666	22,13,184
CYCLE											
Current year	17,060	-	-	-	17,060	14,683	-	568	15,251	1,809	2,377
Previous year	17,060	-	-	-	17,060	13,736	-	947	14,683	2,377	3,324
AIR CONDITIONER											
Current year	7,46,415	66,640	-	66,038	6,80,377	3,13,472	62,736	1,15,016	3,65,752	3,14,625	4,32,943
Previous year	4,86,519	-	1,93,256	-	7,46,415	2,34,551	-	78,921	3,13,472	4,32,943	2,51,968
GENERATOR											
Current year	29,43,553	-	-	-	29,43,553	21,03,324	-	1,52,029	22,55,353	6,88,200	8,40,229
Previous year	29,43,553	-	-	-	29,43,553	19,17,707	-	1,85,617	21,03,324	8,40,229	10,25,846
CELLULAR PHONE											
Current year	3,42,966	45,070	-	46,372	2,96,594	2,59,033	44,053	36,113	2,51,093	45,501	83,933
Previous year	2,97,896	-	-	-	3,42,966	2,03,315	-	55,718	2,59,033	83,933	94,581
INVERTOR											
Current year	24,850	-	-	8,850	16,000	23,090	8,407	367	15,050	950	1,760
Previous year	24,850	-	-	-	24,850	22,579	-	511	23,090	1,760	2,271
PLANT & MACHINERY											
Current year	4,29,65,693	4,05,000	1,40,000	45,94,521	3,89,16,172	2,10,17,189	24,96,706	39,26,283	2,24,46,766	1,64,69,406	2,19,48,504
Previous year	4,28,70,693	95,000	-	-	4,29,65,693	1,61,71,836	-	48,45,353	2,10,17,189	2,19,48,504	2,66,98,857
Plant & Machinery (Old)											
Current year	6,75,060	-	-	-	6,75,060	4,93,547	-	32,610	5,26,157	1,48,903	1,81,513
Previous year	6,75,060	-	-	-	6,75,060	4,53,792	-	39,755	4,93,547	1,81,513	2,21,268

(PRADEEP KUMAR AGARWAL)
DIRECTOR

(PRIVANSHU AGARWAL)
DIRECTOR



S.K. OFFSET PVT. LTD.
15, SPORTS GOODS COMPLEX, DELHI ROAD, MEERUT
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2022

NOTE NO. 8

PROPERTY, PLANT, EQUIPMENT & INTANGIBLE ASSETS

ASSET	GROSS BLOCK			DEPRECIATION				NET BLOCK			
	COST AS ON 01.04.21	ADDITION UP TO 03.10.2021	AFTER 03.10.2021	DEDUCTION	TOTAL AS ON 31.03.2022	TOTAL UPTO 31.03.21	WRITTEN BACK FOR THE YEAR	TOTAL AS ON 31.03.22	AS ON 31.03.22	AS ON 31.03.21	
TWO WHEELERS											
Current year	1,63,516	-	-	61,975	1,01,541	1,37,084	58,876	5,410	83,618	17,923	26,432
Previous year	1,63,516	-	-	-	1,63,516	1,28,733	-	8,351	1,37,084	26,432	34,783
TRUCK											
Current year	6,27,626	-	-	-	6,27,626	4,56,160	-	53,549	5,09,709	1,17,917	1,71,466
Previous year	6,27,626	-	-	-	6,27,626	3,78,293	-	77,867	4,56,160	1,71,466	2,49,333
Furniture & Fixtures											
Current year	4,88,630	-	-	69,003	4,19,627	3,14,852	65,553	44,098	2,93,397	1,26,230	1,73,778
Previous year	4,27,123	46,907	14,600	-	4,88,630	2,63,782	-	51,070	3,14,852	1,73,778	1,63,341
T.V.											
Current year	1,89,727	-	-	-	1,89,727	1,56,408	-	6,590	1,62,998	26,729	33,319
Previous year	1,57,305	32,422	-	-	1,89,727	1,49,440	-	6,968	1,56,408	33,319	7,865
OFFICE EQUIPMENT											
Current year	82,029	1,09,256	-	-	1,91,285	57,958	-	58,974	1,16,932	74,353	24,071
Previous year	82,029	-	-	-	82,029	38,372	-	19,586	57,958	24,071	43,657
RO WATER PURIFIER											
Current year	55,907	-	-	-	55,907	43,287	-	3,339	46,626	9,281	12,620
Previous year	55,907	-	-	-	55,907	38,741	-	4,546	43,287	12,620	17,166
DIGITAL CAMERA											
Current year	1,50,386	-	-	-	1,50,386	88,645	-	15,984	1,04,629	45,757	61,741
Previous year	1,50,386	-	-	-	1,50,386	67,076	-	21,569	88,645	61,741	83,310
INTEREST ON MACHINE TERM LOAN (PENDING CAPITALISATION)											
Current year	-	-	3,01,085	-	3,01,085	-	-	-	-	3,01,085	-
Previous year	-	-	-	-	-	-	-	-	-	-	-
Current year	5,67,66,428	5,87,137	6,76,416	53,53,178	5,26,76,803	3,10,30,448	32,17,428	50,77,474	3,28,90,494	1,97,86,309	2,57,35,980
Previous year	5,61,50,202	2,86,039	3,30,187	-	5,67,66,428	2,48,31,662	-	61,98,786	3,10,30,448	2,57,35,990	3,13,18,540

(PRADEEP KUMAR AGARWAL)
DIRECTOR

(PRINANSHU AGARWAL)
DIRECTOR



M/S S.K OFFSET PRIVATE LIMITED
15, SPORTS COMPLEX ENCLAVE, DELHI ROAD, MEERUT
DETAIL OF ADDITION FOR THE YEAR ENDED 31.03.2022

ASSETS	AMOUNT	DATE OF ADDITION	DAYS UPTO 31-Mar-22	DATE OF PUT TO USE
1 Computer				
1.1 EPR Upgration Charges	72,881	02.09.2021	211	02.09.2021
1.2 Laptop	70,856	03.11.2021	149	03.11.2021
1.3 Tally Prime Silver	36,000	05.03.2022	27	05.03.2022
1.4 Keyboard & Mouse	1,28,475	07.03.2022	25	07.03.2022
	3,08,212			
2 Office Equipment				
2.1 Airpurifier	7,203	29.04.2021	337	29.04.2021
2.2 Exhaust Fan	92,900	05.04.2021	361	05.04.2021
2.3 Microwave	9,153	29.04.2021	337	29.04.2021
	1,09,256			
3 Plant and Machinery				
3.1 Die Cutting Machine	3,10,000	29.09.2021	184	29.09.2021
3.2 Slitting Machine	95,000	29.09.2021	184	29.09.2021
3.3 Vaccum Pump	1,40,000	10.12.2021	112	10.12.2021
	5,45,000			
Grand Total	9,62,468			

Profit/Loss on sale of assets Sold

	Machine
Date of Sale	16.01.2022
Gross Value	45,94,521
Depreciation upto 31.03.21	21,44,352
Wdv as on 01.04.2021	24,50,169
Less: Dep for FY 2021-22	3,52,354
WDV on date of sale	20,97,815
Less: Sale Value	40,50,000
Profit / (Loss) on sale	19,52,185

(PRADEEP KUMAR AGARWAL)
DIRECTOR

(PRIYANSHU AGARWAL)
DIRECTOR



M/S S.K OFFSET PRIVATE LIMITED
15, SPORTS COMPLEX ENCLAVE, DELHI ROAD, MEERUT
DEPRECIATION CHART AS PER INCOME TAX ACT, 1961 FOR THE YEAR ENDED 31.03.2022

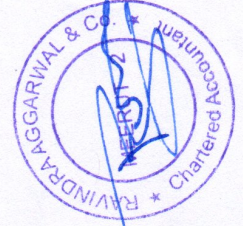
FIXED ASSETS	ASSET	RATE	OP. BALANCE ON 01.04.21	ADDITION UPTO 03.10.21	ADDITION AFTER 03.10.21	DEDUCTION	DEPRECIATION	W.D.V. AS ON 31.03.2022
Tangible Fixed Assets:								
	Computer & Computer Software	40%	2,46,362	72,881	2,35,331	-	1,74,763	3,79,811
	Cars	15%	28,81,876	-	-	-	4,32,281	24,49,595
	Cycle	15%	5,455	-	-	-	818	4,637
	Air Conditioner	15%	3,36,544	1,77,578	-	-	77,118	4,37,004
	Air Conditioner (Not put to use)		1,77,578	-	1,77,578	-	-	-
	Generator	15%	10,54,673	-	-	-	1,58,201	8,96,472
	Cellular Phone	10%	2,34,829	-	-	-	23,483	2,11,346
	Invertor	10%	8,299	-	-	-	830	7,469
	Plant & Machinery	15%	1,61,65,109	4,05,000	1,40,000	40,50,000	19,83,516	1,06,76,593
	Plant & Machinery (Old)	15%	2,16,097	-	-	-	32,415	1,83,682
	Moped	15%	1,092	-	-	-	164	928
	Motor Cycle	15%	14,403	-	-	-	2,160	12,243
	Scooter	15%	30,478	-	-	-	4,572	25,906
	Furniture & Fixtures	10%	2,97,836	14,600	-	-	31,244	2,81,192
	Racks (Not put to use)		14,600	-	14,600	-	-	-
	T.V.	10%	79,034	-	-	-	7,903	71,131
	Truck	15%	3,27,625	-	-	-	49,144	2,78,481
	Office Equipment	10%	63,556	1,09,256	-	-	17,281	1,55,531
	Digital Camera	10%	1,04,101	-	-	-	10,410	93,691
	Refrigerator	10%	1,22,659	-	-	-	12,266	1,10,393
	Current year		2,23,82,206	7,79,315	3,75,331	42,42,178	30,18,569	1,62,76,105

Note:- Plant & Machinery :-

* Depreciation includes total additional depreciation of Rs.95,000/-, i.e. Rs.81,000/- on addition of Rs.4,05,000/- @ 20% and on Rs.14,000/- on addition of Rs.1,40,000 @ 10%.

(Signature)
 →

(PRADEEP KUMAR AGARWAL)
 DIRECTOR



(Signature)
 (PRYANSHU AGARWAL)
 DIRECTOR

M/S S.K OFFSET PRIVATE LIMITED
15, SPORTS COMPLEX ENCLAVE, DELHI ROAD, MEERUT
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2022

PARTICULARS	Figures as at the end of current reporting year	Figures as at the end of previous reporting year
NOTE NO. 11		
INVENTORIES:		
Chemical & INK	3,32,081	73,24,934
Plate	25,19,560	12,50,051
Paper & Duplex Board	28,31,642	95,55,714
	56,83,283	1,81,30,699

NOTE NO. 12

TRADE RECEIVABLES

Sundry Debtors (Ann-11)	9,88,90,777	8,45,74,114
- Undisputed Considered good	-	-
- Undisputed Considered doubtful	-	-
- Disputed Considered good	-	-
- Disputed Considered doubtful	9,88,90,777	8,45,74,114
	9,88,90,777	8,45,74,114

NOTE NO. 13

CASH & BANK BALANCES

Balance with Bank in Current Account with :

Cash in hand	12,78,969	10,13,784
FDR with SBI for NCERT(39779826410)	5,21,024	5,00,000
Add: Interest accrued on FDR	8,440	8,999
FDR with SBI ('5937)	9,00,000	-
Add: Interest accrued on FDR	19,579	-
	27,28,012	15,22,783

NOTE NO. 14

SHORT TERM LOANS & ADVANCES

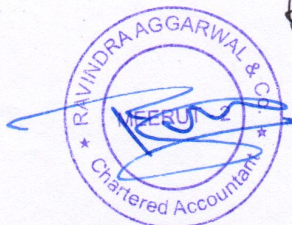
Prepaid Expenses (Ann - 7)	1,24,248	43,482
Advance to others (Ann - 8)	1,57,17,494	72,45,067
MAT credit Entitlement	1,84,122	2,21,961
GST Receivable	-	43,54,096
Less: GST payable less shown in GSTR	-	(76,148)
GST Cash ledger	37,778	391
GST Input to be claimed	2,95,714	69,253
GST refund receivable	-	4,57,551
Director travelling expenses for machine purchase	4,16,554	-
Salary Advance	70,000	50,000
	1,68,45,910	1,23,65,653

NOTE NO. 15

OTHER CURRENT ASSETS

Machine Sale Proceeds Receivable	2,11,400	31,11,400
- Shree Balaji Binding	3,00,000	3,00,000
- Shree Balaji lamination	3,75,440	3,75,440
SKE Offset Printers (Rent Receivable)	1,91,795	1,91,795
Shree Balaji Binding (expenses recoverable)	10,78,635	39,78,635
	10,78,635	39,78,635


(PRADEEP KUMAR AGARWAL)
DIRECTOR

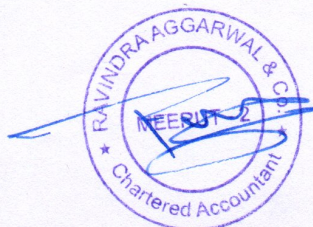


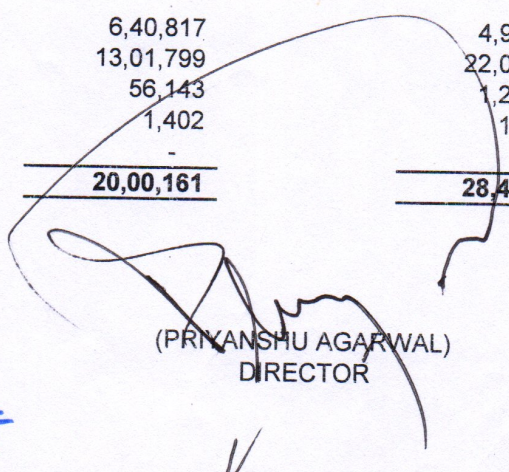
(PRIYANSHU AGARWAL)
DIRECTOR

M/S S.K OFFSET PRIVATE LIMITED
15, SPORTS COMPLEX ENCLAVE, DELHI ROAD, MEERUT
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2022

PARTICULARS	Figures as at the end of current reporting year	Figures as at the end of previous reporting year
NOTE NO. 16		
REVENUE FROM OPERATIONS		
Job Work Received	3,68,55,372	1,44,30,840
Sales GST	2,59,16,760	1,98,89,324
	6,27,72,132	3,43,20,164
NOTE NO. 17		
OTHER INCOME		
Interest on Income Tax Refund	1,10,081	-
Incentive Recd.	68,612	36,616
Interest on FDR	93,584	41,758
Profit on sale of Assets	19,52,185	-
Rebate, Discount & Write off	-	2,05,822
	22,24,462	2,84,196
NOTE NO. 18		
PURCHASES		
Purchases GST	2,48,83,006	3,22,85,022
Consumable Goods	53,048	2,33,250
	2,49,36,054	3,25,18,272
NOTE NO. 19		
CHANGE IN INVENTORIES		
Opening Stock	1,81,30,699	62,06,014
Less: Closing Stock	56,83,283	1,81,30,699
	1,24,47,416	(1,19,24,685)
NOTE NO. 20		
EMPLOYEE BENEFIT EXPENSES		
Salary & Wages	21,60,499	17,76,711
Salary to Directors	27,60,000	2,40,000
Employer's ESI Contribution	16,585	2,494
Employer's P.F Contribution	70,650	6,467
Bonus to Staff	-	-
Staff welfare Expenses	59,852	68,337
	50,67,586	20,94,009
NOTE NO. 21		
FINANCE COSTS:		
Interest paid on Term Loan	6,40,817	4,98,647
Interest paid on Working Capital	13,01,799	22,08,787
Interest paid on Car Loan	56,143	1,29,593
Interest paid on Truck Loan	1,402	10,100
Interest paid on unsecured loans	-	-
	20,00,161	28,47,127


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M/S S.K OFFSET PRIVATE LIMITED
15, SPORTS COMPLEX ENCLAVE, DELHI ROAD, MEERUT
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2022

PARTICULARS	Figures as at the end of current reporting year	Figures as at the end of previous reporting year
NOTE NO. 22		
<u>DIRECT EXPENSES</u>		
Freight & Cartage inward	50,247	12,205
Diesel Expenses	3,61,363	3,37,597
Electricity & Power	32,45,439	21,65,464
Job work Paid	27,98,350	23,70,690
Loading Unreg	-	39,526
Packing Material	51,624	-
<u>Repair & Maintenance :</u>		
Machinery	5,02,018	6,76,289
Building	14,081	1,62,637
Generator	1,751	-
Spares & Consumables	1,84,260	2,83,409
Total (A)	72,09,133	60,47,817

NOTE NO. 22.1


OTHER EXPENSES:

Auditors' Remuneration (Note no. 21.2)	90,000	60,000
Bank commission	2,32,922	2,36,688
Donation	28,400	-
Factory Rent	9,60,000	-
GST Demand (incl. Intt.)	11,51,563	-
GST late fees	2,000	-
GST Penalty	1,61,107	-
Insurance Expenses	1,87,068	2,73,729
Legal & Professional Expenses	2,77,019	3,20,047
ROC & TDS compliance fees	25,800	-
Meeting & Business Promotion expenses	85,014	2,68,189
Membership & Subscription	3,000	-
Miscellaneous expenses	2,750	15,040
Municipal Tax (House Tax)	94,800	-
Repair & Maintenance (Note no. 21.3)	3,10,761	2,82,476
Telephone, Mobile & Internet Expenses	23,952	7,200
Travelling & Conveyance Expenses	4,69,000	3,69,430
Watch & Ward Expenses-Security	5,61,800	4,96,296
Exchange fluctuation	4,37,200	23,250
Balance written off	1,26,513	-
Assets Discarded off	37,935	-
Web Expenses	73,250	12,600
Round Off	1,073	-
Total (B)	53,42,927	23,64,945
Total (A+ B)	1,25,52,060	84,12,762

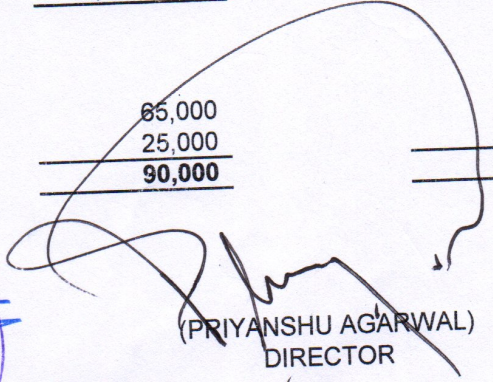
NOTE NO. 22.2

PAYMENT TO AUDITORS:

For Audit Fee	65,000	40,000
Income Tax Consultancy Fee	25,000	20,000
	90,000	60,000


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M/S S.K OFFSET PRIVATE LIMITED
15, SPORTS COMPLEX ENCLAVE, DELHI ROAD, MEERUT
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2022

PARTICULARS	Figures as at the end of current reporting year	Figures as at the end of previous reporting year
NOTE NO. 22.3		
<u>REPAIR & MAINTENANCE</u>		
Electric	53,518	92,9
Others	4,575	5,0
Car running & Maintenance	1,33,850	1,27,8
Office Expenses	10,327	33,8
Computer	1,08,491	22,8
	3,10,761	2,82,4

NOTE NO. 23
EARNING IN FOREIGN EXCHANGE
Export of goods during the Year (FOB Value)

NOTE NO.23.1

Expenditure in Foreign Currency

NOTE NO. 23.2

Value of Imported Capital Goods (CIF Value)
Value of advance for Import of Capital Goods

-	-
-	-
1,21,85,250	8,82,700.

NOTE NO. 24
EARNING PER SHARE (EPS)

PARTICULARS	As at 31st March, 2022	As at 31st March, 2021
i) Net Profit after tax as per Statement of Profit and Loss attributable to Equity Shareholders	20,89,407	(41,13,5)
ii) Weighted Average number of equity shares used as denominator for calculating EPS	10,00,000	10,00,00
iii) Basic and Diluted Earnings per share	2.09	(4.
iv) Face value per equity share	10.00	10.0

NOTE NO. 25

Related Party Disclosure : (AS-18)

(A) Related Party and their Relationship

(1) Key Management Personnel

Neelam Agarwal
Pradeep Kumar Agarwal
Ayush Agarwal
Priyanshu Agarwal
Nikita Agarwal

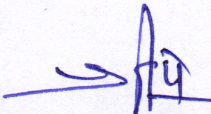
Relationship

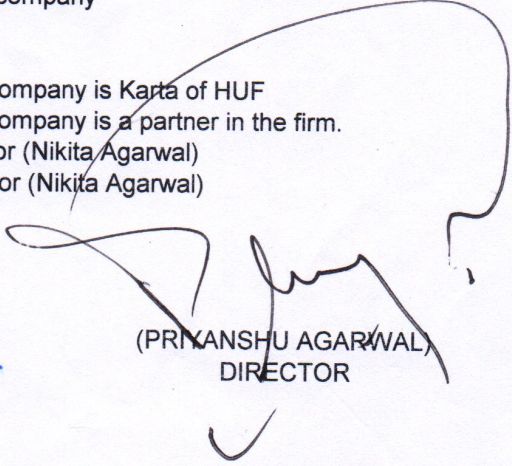
Director of the company
Director of the company
Director of the company
Director of the company
Director of the company

(2) Relative of Key Management Personnel

Pradeep Kumar Agarwal & Sons
Shree Balaji Binding
Suresh Gupta
Sarita Gupta

Director of the company is Karta of HUF
Director of the company is a partner in the firm.
Father of Director (Nikita Agarwal)
Mother of Director (Nikita Agarwal)

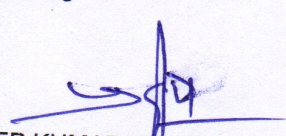

(PRADEEP KUMAR AGARWAL)
DIRECTOR

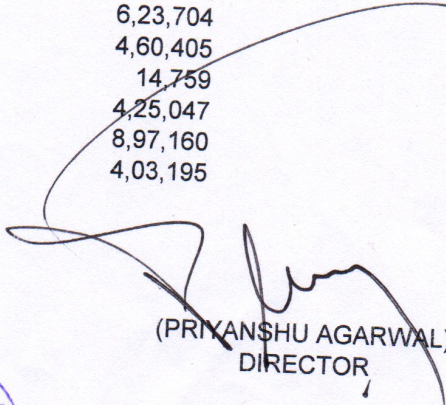

(PRIYANSHU AGARWAL)
DIRECTOR

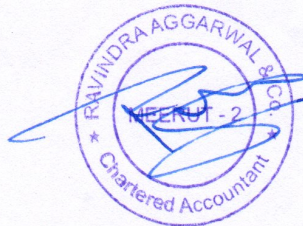


M/S S.K OFFSET PRIVATE LIMITED
15, SPORTS COMPLEX ENCLAVE, DELHI ROAD, MEERUT
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2022

PARTICULARS	Figures as at the end of current reporting year	Figures as at the end of previous reporting year
(B) Transactions with Related Parties for the year ended 31.03.2022		
Particulars	Key Management Personnel and their Relatives	
	2022	2021
<u>Nature of Transactions</u>		
<u>Sale and Job Work:-</u>		
Shree Balaji Binding (Job work) (incl. GST)	22,35,427	3,40,946
<u>Directors' Remuneration paid:-</u>		
Neelam Agarwal	4,80,000	-
Pradeep Kumar Agarwal	6,00,000	2,40,000
Priyanshu Agarwal	6,00,000	-
Nikita Agarwal	4,80,000	-
Ayush Agarwal	6,00,000	-
<u>Rent paid:-</u>		
Neelam Agarwal	2,40,000	-
Priyanshu Agarwal	2,40,000	-
Ayush Agarwal	2,40,000	-
Pradeep Kumar Agarwal	2,40,000	-
Unsecured Loans received/(repayment)	(43,56,000)	(35,04,316)
<u>Closing Balance:-</u>		
Unsecured Loans	1,06,35,774	1,49,91,774
<u>Closing Payables/Receivables</u>		
Ayush Aggarwal	6,23,704	1,83,393
Neelam Aggarwal	4,60,405	43,045
Pradeep Aggarwal	14,759	59,259
Priyanshu Aggarwal	4,25,047	1,13,261
Nikita Agarwal	8,97,160	8,34,560
Shree Balaji Binding	4,03,195	33,03,195

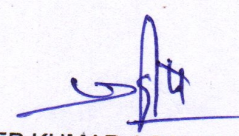

(PRADEEP KUMAR AGARWAL)
DIRECTOR


(PRIYANSHU AGARWAL)
DIRECTOR

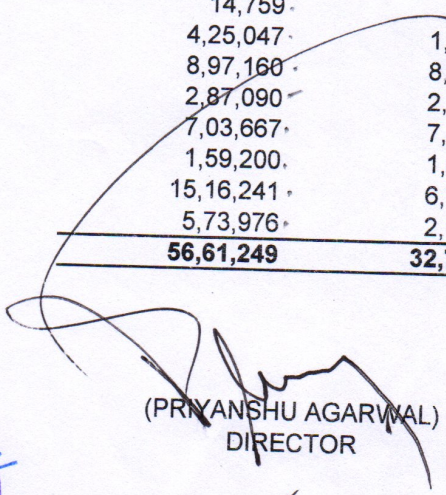


M/S S.K OFFSET PRIVATE LIMITED
15, SPORTS COMPLEX ENCLAVE, DELHI ROAD, MEERUT
ANNEXURES FORMING PART OF THE BALANCE SHEET & PROFIT & LOSS A/C AS ON 31.03.2022

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
ANNEXURE - 1		
UNSECURED LOANS FROM DIRECTORS		
Smt. Neelam Agarwal	60,55,392	60,55,392
Sh. Ayush Agarwal	5,00,079	35,00,079
Sh. Priyanshu Agarwal	16,30,303	34,36,303
Sh. Pradeep Agarwal	4,50,000	-
	86,35,774	1,29,91,774
ANNEXURE - 2		
UNSECURED LOANS FROM BODY CORPORATES		
Active Promotions Events Pvt Ltd	3,42,148	19,42,148
Skael Enterprises Limited	65,36,296	1,08,46,296
Nutech Vincom Pvt Ltd	3,88,429	3,88,429
Indyacar Travel slutions Pvt. Ltd.	10,00,000	40,00,000
Sumati Electronics Pvt Ltd	7,84,000	-
Glix Commercial Pvt Ltd	-	68,29,492
	90,50,873	2,40,06,365
ANNEXURE - 3		
UNSECURED LOANS FROM RELATIVE OF DIRECTORS		
Sh. Suresh Gupta	20,00,000	20,00,000
	20,00,000	20,00,000
ANNEXURE - 4		
STATUTORY DUES		
E.S.I.C	16,585	-
E.P.F	69,150	-
T.D.S	24,773	8,779
GST payable	54,370	-
GST demand payable	3,41,938	-
GST Penalty payable	78,088	-
TCS payable	8,524	1,512
	5,93,428	10,291
ANNEXURE - 5		
EXPENSES PAYABLE		
Ayush Aggarwal (Rent & Salary)	6,23,704	1,83,393
Neelam Aggarwal (Salary & Rent)	4,60,405	43,045
Pradeep Aggarwal (Rent & Salary)	14,759	59,259
Priyanshu Aggarwal (Rent & Salary)	4,25,047	1,13,261
Nikita Agarwal (Salary)	8,97,160	8,34,560
Ishita Agarwal (salary)	2,87,090	2,87,090
Pawan Kumar & Sons HUF (Rent)	7,03,667	7,03,667
Auditors' Remuneration	1,59,200	1,62,000
Power & Electricity	15,16,241	6,70,802
Salary & Wages Payable	5,73,976	2,18,712
	56,61,249	32,75,789


(PRADEEP KUMAR AGARWAL)
DIRECTOR



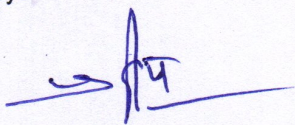

(PRIYANSHU AGARWAL)
DIRECTOR

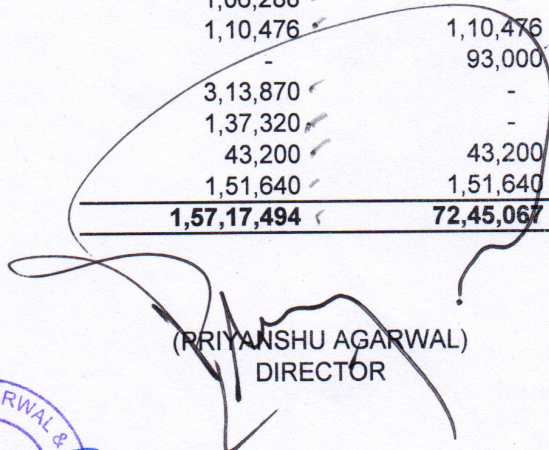
M/S S.K OFFSET PRIVATE LIMITED
15, SPORTS COMLEX ENCLAVE, DELHI ROAD, MEERUT
ANNEXURES FORMING PART OF THE BALANCE SHEET & PROFIT & LOSS A/C AS ON 31.03.2022

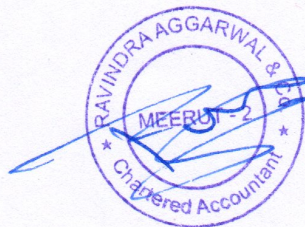
PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
ANNEXURE - 6		
ADVANCE FROM CUSTOMERS:		
Seema Graphic	90,296	90,296
Agarwal Book Depot	42,400	-
Hi Tech Engineers Dehi	32,500 ✓	32,500
Rajdhani Cloth House	77,975	-
Solitaire Engineering Constructions	4,00,000	-
Shri Ramdoot Prasad Sewa Samiti	71,435 ✓	-
	<u>7,14,606</u>	<u>1,22,796</u>

ANNEXURE - 7		
PREPAID EXPENSES:		
Prepaid insurance	29,351	40,490
Prepaid AMC	70,257	-
Prepaid Bank guarantee Charges	24,640	2,992
	<u>1,24,248</u>	<u>43,482</u>

ANNEXURE - 8		
ADVANCE TO SUPPLIERS & OTHERS		
Arun Packers & Printers Delhi	-	38,11,606
Anmay Solutions (P) Ltd	-	1,12,000
Dev Priya Papers Pvt Ltd. Meerut	-	1,495
Robert Graphics Ltd. (For machine)	1,26,07,500 ✓	8,59,450
Sky Organics Delhi (For Material)	20,47,200 ✓	20,47,200
Maveric India (For Website)	15,000 ✓	15,000
Puri's Digital World	1,65,000 ✓	-
Shree Maruti Consultancy Service (For ISO)	20,000 ✓	-
Shubham Software Solution (For Software)	1,06,288 ✓	-
Shri Sai Print Solution	1,10,476 ✓	1,10,476
Shyam Overseas	-	93,000
Accent holidays Delhi	3,13,870 ✓	-
Raja Marble	1,37,320 ✓	-
Rahul Aggarwal	43,200 ✓	43,200
Endless Journeys	1,51,640 ✓	1,51,640
	<u>1,57,17,494 ✓</u>	<u>72,45,067</u>


(PRADEEP KUMAR AGARWAL)
DIRECTOR


(PRIYANSHU AGARWAL)
DIRECTOR



M/S S.K OFFSET PRIVATE LIMITED
15, SPORTS COMPLEX ENCLAVE, DELHI ROAD, MEERUT
ANNEXES FORMING PART OF THE BALANCE SHEET & PROFIT & LOSS A/C AS ON 31.03.2022

ANNEXURE-9
TRADE PAYABLE FOR OTHER THAN GOODS

Particulars	Outstanding for following periods from the due date of payment					Total
	Less than 1 Year	1-2 year	2-3 years	More than 3 Year		
Cep Enterprises Meerut	2,11,639					2,11,639
G4S Secure Solutions (India) Pvt Ltd	1,70,713					1,70,713
Hyphen	3,869					3,869
PTRG & Associates	64,800					64,800
Sai Sharda	45,680					45,680
Shivansh Infotech Pvt. Ltd.	19,258					19,258
S S Printers Meerut						
Vashi Engineers	68,739		4,95,349		5,428	5,00,777
Vidhyut Sales	4,578					4,578
Total	5,89,276		4,95,349		5,428	10,90,053

ANNEXURE-10
TRADE PAYABLE FOR GOODS

Particulars	Outstanding for following periods from the due date of payment					Total
	Less than 1 Year	1-2 year	2-3 years	More than 3 Year		
I Non MSME						
Abhinandan Pershad & Bros.	7,645					7,645
Arun Packers & Printers	79,734					79,734
Bharat Papers And Pulp Pvt. Ltd.						
Bansal Packing	26,506		3,14,103	5,40,885		8,54,988
Basant Digital Solution Pvt Ltd	49,112					49,112
Basdoo Industries Corporation	1,00,97,228					1,00,97,228
Bright Petrochem India Llp		18,55,149				18,55,149
B.R. Printers Delhi		3,50,000				3,50,000
Chirag Petrochemicals And Lubes		25,57,000				25,57,000
City Fuels Meerut	21,027					21,027
Dorr Oliver Roller Industries		50,158				50,158
Deep Chand Ashok Kumar	59,852					59,852
Ess Pee Impex	8,27,380					8,27,380
Falcon Vaccum Pumps & Systems	26,274					26,274
Guruwer Enterprises Haryana			56,94,759			56,94,759
Insight Print Communications Pvt Ltd	16,000					16,000
Jasan Engineers Pvt Ltd	1,48,000					1,48,000
Kodak India Pvt Ltd.	26,98,251					26,98,251
Kumar Paper Meerut	29,21,978					29,21,978
Mahakali Exim Llp Gujrat		81,60,715				81,60,715
Memory Repro Systems Pvt Ltd	1,298					1,298
Modi Infotech Services Haridwar	17,700					17,700
M.S. Graphics Pvt. Ltd. New Delhi			8,33,512			8,33,512
Nath International Ghaziabad	2,92,520					2,92,520
Samrat Offset		2,94,686				2,94,686
Satish Chand Colour Co Meerut	56,321	2,51,536				3,07,857
Shree Ji Packaging	2,13,892					2,13,892
Shri Sai Graphics Delhi						
Shri Sai Sales Corporation Meerut	24,53,040	4,25,727	37,80,843	21,33,146		1,16,74,267
Sumtech Digital World Pvt Ltd Gzb		27,300		50,14,657		27,300
Total	2,00,13,758	1,39,72,271	1,06,23,217	76,88,688	5,22,97,934	

(PRADEEP KUMAR AGARWAL)
 DIRECTOR




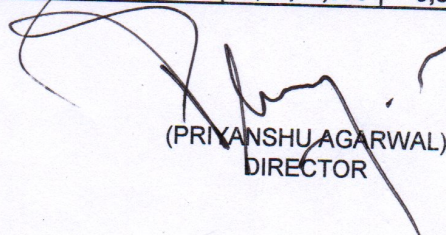
(PRIYANSHU AGARWAL)
 DIRECTOR

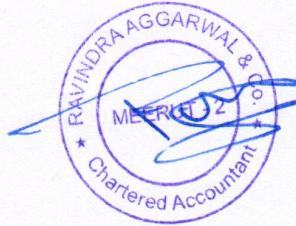
M/S S.K OFFSET PRIVATE LIMITED
15, SPORTS COMPLEX ENCLAVE, DELHI ROAD, MEERUT
ANNEXES FORMING PART OF THE BALANCE SHEET & PROFIT & LOSS A/C AS ON 31.03.2022

ANNEXURE-11
TRADE RECEIVABLE

Particulars	Outstanding for following periods from the due date of payment						Total
	Less than 6 moths	6 month -1 year	1-2 years	2-3 year	More than 3 Year		
I Undisputed Trade Receivables- Considered Good							
Aagam Books International	27,42,039	-	14,60,755	9,81,642	-	-	51,84,436
Agromac	56,004	-	-	-	-	-	56,004
Ajanta Books International Pvt Ltd	-	-	-	6,800	-	-	6,800
Amit Publishing House	9,89,090	-	9,13,368	24,44,878	45,64,985	-	89,12,321
Arvind Prakashan Pvt Ltd	8,51,558	-	-	-	-	-	8,51,558
Ayush Enterprises	1,85,080	-	-	-	-	-	1,85,080
Ayush Industries	5,03,095	6,452	3,12,930	-	-	-	8,22,477
Blue Print Education	1,18,48,998	4,830	-	-	-	-	1,18,53,828
Child Care	-	-	-	1,16,396	-	-	1,16,396
Coral Publication	-	-	-	-	8,43,162	-	8,43,162
Devpriya Papers Pvt. Ltd.	3,43,584	-	-	-	-	-	3,43,584
Galaxy Publication	-	-	-	-	7,804	-	7,804
Heavens Publishing House	2,44,674	-	-	-	-	-	2,44,674
Learn N Grow	8,042	-	-	2,64,029	-	-	2,72,071
Linchpin Industries	2,62,914	-	16,822	-	-	-	2,79,736
Mascot Education	-	-	1,83,856	1,17,556	-	-	3,01,412
Mount Enlightenment	2,48,45,502	-	-	-	-	-	2,48,45,502
National Sports	23,20,000	-	-	-	-	-	23,20,000
Rajasthan State Text Book Board	-	3,11,438	-	-	-	-	3,11,438
Raj Luxmi Publication	1,74,752	-	-	-	-	-	1,74,752
Regent Publication	-	-	-	2,00,004	56,692	-	2,56,696
Shiksha Prakashan	2,18,360	-	16,99,279	73,90,056	-	-	93,07,695
Studywell	1,59,590	-	-	-	-	-	1,59,590
Shyam Sports Industries Meerut	46,262	-	-	-	-	-	46,262
Techmech Handling Equipments	1,67,993	-	-	-	-	-	1,67,993
The Head Of Publication Ncert	12,01,209	4,32,622	-	-	-	-	16,33,831
Vardhman Books Internation	49,12,116	46,988	11,79,757	81,78,062	11,25,877	-	1,54,42,800
Vidhya University Pres Llp	8,82,676	55,860	21,56,682	14,97,725	-	-	45,92,943
Vijeta Publication	15,63,716	-	1,99,579	32,09,187	43,77,450	-	93,49,932
Total	5,45,27,254	8,58,190	81,23,028	2,44,06,335	1,09,75,970	9,88,90,777	


(PRADEEP KUMAR AGARWAL)
DIRECTOR


(PRIYANSHU AGARWAL)
DIRECTOR



M/S S.K OFFSET PRIVATE LIMITED
15, SPORTS COMPLEX ENCLAVE, DELHI ROAD, MEERUT CITY
DETAILS OF CLOSING STOCK & VALUATION THEREOF AS ON 31.03.2022

PLATE					
BILL DATE	BILL NO.	AMOUNT	FREIGHT	GST	TOTAL
31.03.2022	DE2200101160	3,46,636	-	62,394	4,09,030
28.03.2022	DE2200101074	55,877	-	10,058	65,935
28.03.2022	DE2200101073	39,912	-	7,184	47,096
28.03.2022	DE2200101072	2,59,977	-	46,796	3,06,773
23.03.2022	DE2200101040	1,59,648	-	28,737	1,88,385
22.03.2022	DE2200101032	33,142	-	5,966	39,108
22.03.2022	DE2200101031	95,789	-	17,242	1,13,031
15.03.2022	DE2200100895	39,912	-	7,184	47,096
15.03.2022	DE2200100894	79,824	-	14,368	94,192
15.03.2022	DE2200100892	1,04,681	-	18,843	1,23,524
08.03.2022	DE2200100772	79,824	-	14,368	94,192
08.03.2022	DE2200100771	1,99,560	-	35,921	2,35,481
03.03.2022	DE2200100683	1,19,736	-	21,552	1,41,288
28.02.2022	DE2200100650	79,824	-	14,368	94,192
24.02.2022	DE2200100609	1,59,648	-	28,737	1,88,385
19.02.2022	DE2200100537	79,824	-	14,368	94,192
19.02.2022	DE2200100538	39,912	-	7,184	47,096
16.02.2022	DE2200100509	1,19,736	-	21,552	1,41,288
16.02.2022	DE2200100508	39,912	-	7,184	47,096
09.02.2022	DE2200100429	1,19,736	-	21,552	1,41,288
17.01.2022	DE2200100144	39,912	-	7,184	47,096
17.01.2022	DE2200100145	79,824	-	14,368	94,192
05.01.2022	DE2200100020	1,46,714	-	26,409	1,73,123
	(part of bill)	25,19,560	-	4,53,519	29,73,079

29,73,079

CHEMICALS & INK

BILL DATE	BILL NO.	AMOUNT	FREIGHT	GST	TOTAL
31.03.2022	DE2200101161	21,750	-	3,915	25,665
16.03.2022	SSC/21-22/181	1,17,300	-	21,114	1,38,414
15.03.2022	DE2200100892	8,700	-	1,566	10,266
04.03.2022	SSC/21-22/170	2,495	-	449	2,944
24.02.2022	DE2200100610	5,800	-	1,044	6,844
23.02.2022	SSC/21-22/163	35,220	-	6,340	41,560
12.02.2022	SSC/21-22/150	1,25,962	-	22,673	1,48,635
02.02.2022	138	14,854	-	2,674	17,528
	(part of bill)	3,32,081	-	59,775	3,91,856

3,91,856

PAPER & DUPLEX BOARD

BILL DATE	BILL NO.	AMOUNT	FREIGHT	GST	TOTAL
31.03.2022	177	3,41,632	-	40,996	3,82,628
31.03.2022	176	15,07,200	-	1,80,864	16,88,064
31.03.2022	183	9,82,810	-	1,17,937	11,00,747
	(part of bill)	28,31,642	-	3,39,797	31,71,439

31,71,439

Grand Total **56,83,283** - **8,53,091** **65,36,374**

Closing stock including GST as on 31.03.22

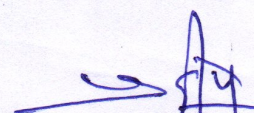
Less: GST on closing stock as on 31.03.22

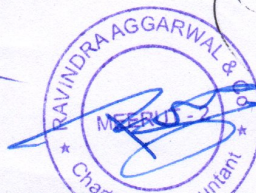
Closing stock excluding GST as on 31.03.22

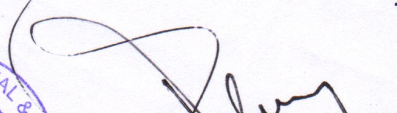
65,36,374.00

8,53,091.00

56,83,283.00


 (PRADEEP KUMAR AGARWAL)
 DIRECTOR




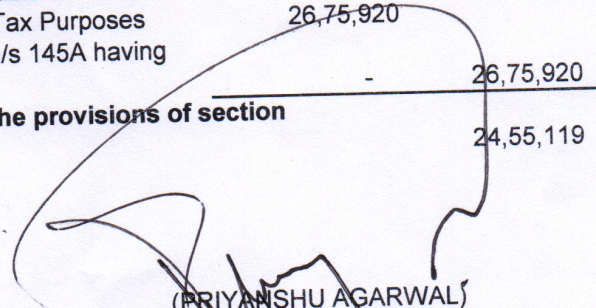

 (PRIYANSHU AGARWAL)
 DIRECTOR

M/S S.K OFFSET PRIVATE LIMITED
15, SPORTS COMPLEX ENCLAVE, DELHI ROAD, MEERUT CITY
DETAILS OF CLOSING STOCK & VALUATION THEREOF AS ON 31.03.2022

Effect of GST u/s 145A created during the Year

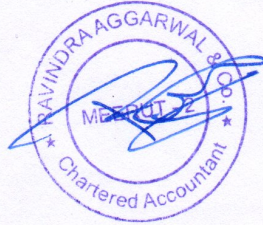
GST relatable to the Closing Stock as on 31-03-2022 (GST includable in valuation of Closing Stock in terms of Section 145A)	8,53,091
Add: Balance of GST Receivable as on 31.03.2021 (Availed during the year but claimed u/s 145A in earlier year)	42,77,948
	<hr/>
	51,31,039
Less: GST on Closing Stock as on 31.03.2021 being allowable u/s 145A having been included in value of closing stock for Income Tax Purposes	26,75,920
Add: GST Receivable as on 31.03.2022 (Being allowable u/s 145A having been paid on purchases)	-
	<hr/>
	26,75,920
Total effect on profit & loss account of application of the provisions of section 145-A of the Income Tax Act, 1961	<hr/> 24,55,119


(PRADEEP KUMAR AGARWAL)
DIRECTOR


(PRIYANSHU AGARWAL)
DIRECTOR

FOR RAVINDRA AGGARWAL & CO.
CHARTERED ACCOUNTANTS

PLACE : 53, NAVAL VIHAR, BAGHPAT ROAD,
MEERUT
DATED : 03.09.2022




(CA.ROHIT AGARWAL)
PARTNER
M. NO. 411631
FIRM REG : 001405C
UDIN:- 22411631AQVTQJ4916