

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, 2023, 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, 2023, 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.

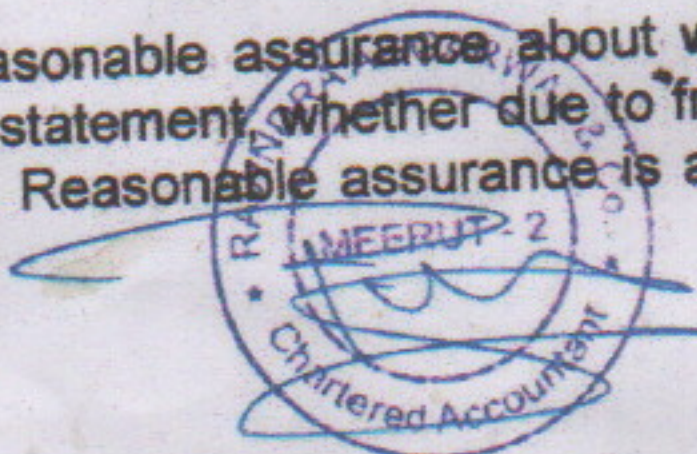
Management's Responsibility for the Financial Statements

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, as in our opinion and according to the information & explanation provided to us the said order is not applicable upon the company.
- 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, 2023, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023, 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:- 23411631BGXZCT1571

PLACE: 53, NAVAL VIHAR, BAGHPAT ROAD,
MEERUT

DATED: 11.09.2023



M/S S.K OFFSET PRIVATE LIMITED
15, SPORTS COMPLEX ENCLAVE, DELHI ROAD, MEERUT
BALANCE SHEET AS ON 31ST MARCH, 2023

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	2,62,54,338	1,99,19,175
2 Non- Current Liabilities			
(a) Long-term borrowings	3	4,45,28,829	3,36,32,091
3 Current Liabilities			
(a) Short-term borrowings	4	3,42,19,663	2,12,25,727
(b) Trade Payables	5	4,41,25,110	5,33,87,987
(c) Other Current liabilities	6	4,56,21,766	69,69,283
(d) Deferred Tax Liability (Net)	7	26,30,326	6,12,567
		20,73,80,032	14,57,46,830
II. ASSETS			
1 Non-current assets			
(a) Property, Plant, Equipment & Intangible assets			
(i) Property, Plant & Equipment	8	3,90,05,182	1,97,86,309
(b) Long-term loans and advances	9	9,46,737	2,97,566
(c) Other Non-Current Assets	10	4,36,338	4,36,338
2 Current Assets			
(a) Inventories	11	54,01,125	56,83,283
(b) Trade receivables	12	14,49,37,949	9,88,90,777
(c) Cash & Bank Balances	13	21,56,656	27,28,012
(d) Short term loans & advances	14	1,34,17,410	1,68,45,910
(e) Other Current Assets	15	10,78,635	10,78,635
		20,73,80,032	14,57,46,830

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

For S. K. OFFSET (P) LTD.
(PRADEEP KUMAR AGARWAL)
DIRECTOR
DIN: 01109813 Director

For S. K. OFFSET (P) LTD.
(PRIYANSHU AGARWAL)
DIRECTOR
DIN: 05337043

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 : 11.09.2023



(CA. ROHIT AGARWAL)
PARTNER
M. NO. 411631
FIRM REG NO. 001405C
UDIN:- 23411631BGXZCT1571

M/S S.K OFFSET PRIVATE LIMITED
15, SPORTS COMPLEX ENCLAVE, DELHI ROAD, MEERUT
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31.03.2023

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	15,38,27,300	6,27,72,132
(b) Other Income	17	97,945	22,24,462
Total Revenue		15,39,25,245	6,49,96,594
II. EXPENSES:			
Purchases	18	9,23,20,825	2,49,36,054
Change in inventories	19	2,82,158	1,24,47,416
Employee benefit expenses	20	2,19,69,635	50,67,586
Finance Costs	21	38,79,246	20,00,161
Other Expenses	22	1,97,14,096	1,25,52,060
Depreciation	8	70,43,423	50,77,474
Total Expenses		14,52,09,383	6,20,80,751
III. Profit before tax		87,15,862	29,15,843
IV. Tax expenses			
(a) Current Tax		(13,59,672)	(4,54,870)
(b) Intt. on Income Tax & TDS		(4,064)	(3,368)
(c) MAT credit entitlement/(Utilised)		10,00,796	(37,839)
(e) IT Earlier years		-	-
(d) Deferred Tax Asset/ Liability		(20,17,759)	(3,30,359)
V. Profit for the year		63,35,163	20,89,407
VI. Earning per Equity share of Rs.10/- each			
Basic & Diluted	23	6.34	2.09

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

(Signature)
For S. K. OFFSET (P) LTD.
(PRADEEP KUMAR AGARWAL)
DIRECTOR
DIN: 01109813 Director

(Signature)
For S. K. OFFSET (P) LTD.
(PRIYANSHU AGARWAL)
DIRECTOR
DIN: 05337043

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 : 11.09.2023



(Signature)
(CA. ROHIT AGARWAL)
PARTNER
M. NO. 411631
FIRM REG : 001405C
UDIN:- 23411631BGXZCT1571

M/S S.K OFFSET PRIVATE LIMITED
15, SPORTS COMPLEX ENCLAVE, DELHI ROAD, MEERUT

Cash Flow Statement for the year ended 31st March 2023
(As per Accounting Standard 3 issued by ICAI)

PARTICULARS	Figures as at the end of current reporting year	Figures as at the end of previous reporting year
1 CASH FLOWS FROM OPERATING ACTIVITIES	87,15,862	29,15,843
Profit before taxes and exceptional items		
Adjustments For:-	2,66,564	(19,14,250)
(Profit)/Loss on sale of fixed assets	70,43,423	50,77,474
Depreciation	<u>1,60,25,849</u>	<u>60,79,067</u>
Operating Profit before Working Capital Changes		
Movements in Working Capital:-	2,82,158	1,24,47,416
(Increase)/decrease in Inventories	(4,60,47,172)	(1,43,16,663)
(Increase)/decrease in Trade receivables		
(Increase)/decrease in Loans & Advances and other current and non current assets	27,79,329	(4,84,371)
Increase/(decrease) in Trade payables, Current Liabilities & Provisions	<u>3,14,07,365</u>	<u>1,40,30,749</u>
Cash Flow From/(used in) Operations Activities	<u>44,47,529</u>	<u>1,77,56,198</u>
Income Tax	(3,58,876)	(4,92,709)
Deferred Tax	(20,17,759)	(3,30,359)
Interest on Income Tax	(4,064)	(3,368)
Net Cash used in Operating Activities	<u>20,66,830</u>	<u>1,69,29,762</u>
2 CASH FLOW FROM INVESTING ACTIVITIES	(3,01,91,150)	(12,63,553)
Purchase of Fixed Assets	36,62,290	40,50,000
Sale of fixed assets	<u>(2,65,28,860)</u>	<u>27,86,447</u>
Net Cash flow from/(Used in) Investing Activities	<u>(2,44,62,030)</u>	<u>1,97,16,209</u>
3 CASH FLOWS FROM FINANCING ACTIVITIES	1,70,64,186	8,00,512
Increase/(decrease) in secured Loans	68,26,488	(1,93,11,492)
Increase/(decrease) in Unsecured Loans	<u>2,38,90,674</u>	<u>(1,85,10,980)</u>
Net Cash flow from/(used in) Financing Activities		
Net Increase in Cash and Cash Equivalents during the year (A+B)	(5,71,356)	12,05,229
Cash and Cash Equivalents at beginning of the year	27,28,012	15,22,783
Cash and Cash Equivalents at end of the year	<u>21,56,656</u>	<u>27,28,012</u>

For S. K. OFFSET (P) LTD.
(PRADEEP KUMAR AGARWAL)
DIRECTOR
DIN: 01109813

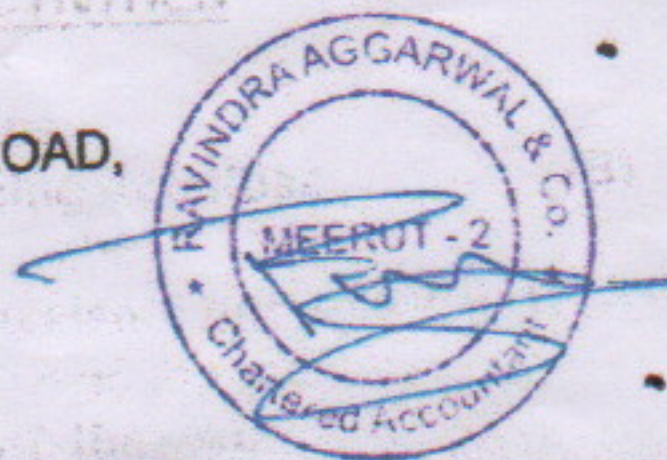
For S.K. OFFSET (P) LTD.
(PRIYANSHU AGARWAL)
DIRECTOR
DIN: 05337043

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 : 11.09.2023

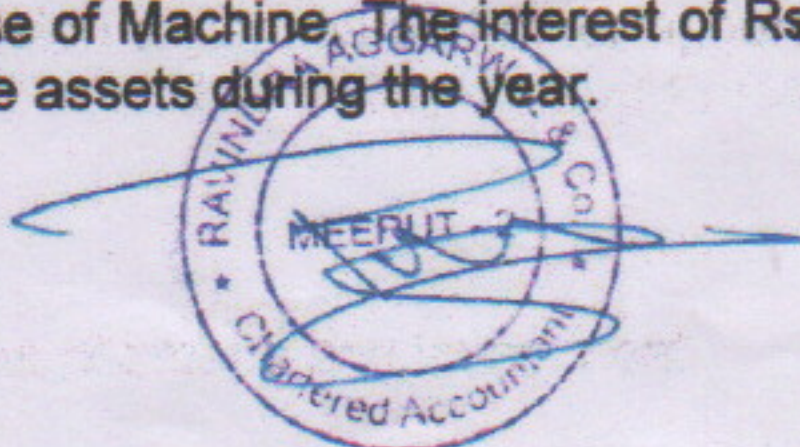


(CA. ROHIT AGARWAL)
PARTNER
M. NO: 411631
FIRM REG NO: 001405C
UDIN:- 23411631BGXZCT1571

M/S S.K OFFSET PRIVATE LTD.
REGISTERED OFFICE: 15, SPORTS COMPLEX ENCLAVE DELHI ROAD, MEERUT

1. SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED ON 31.03.2023

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).
 - (c) Traded Finished Goods – 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 were Borrowing costs relating to the acquisition/construction of asset. There company has taken a term Loan of Rs.80,00,000/- from State bank of India for purchase of Machine. The interest of Rs.1,71,547/-, on Term loans was capitalized on the assets during the year.




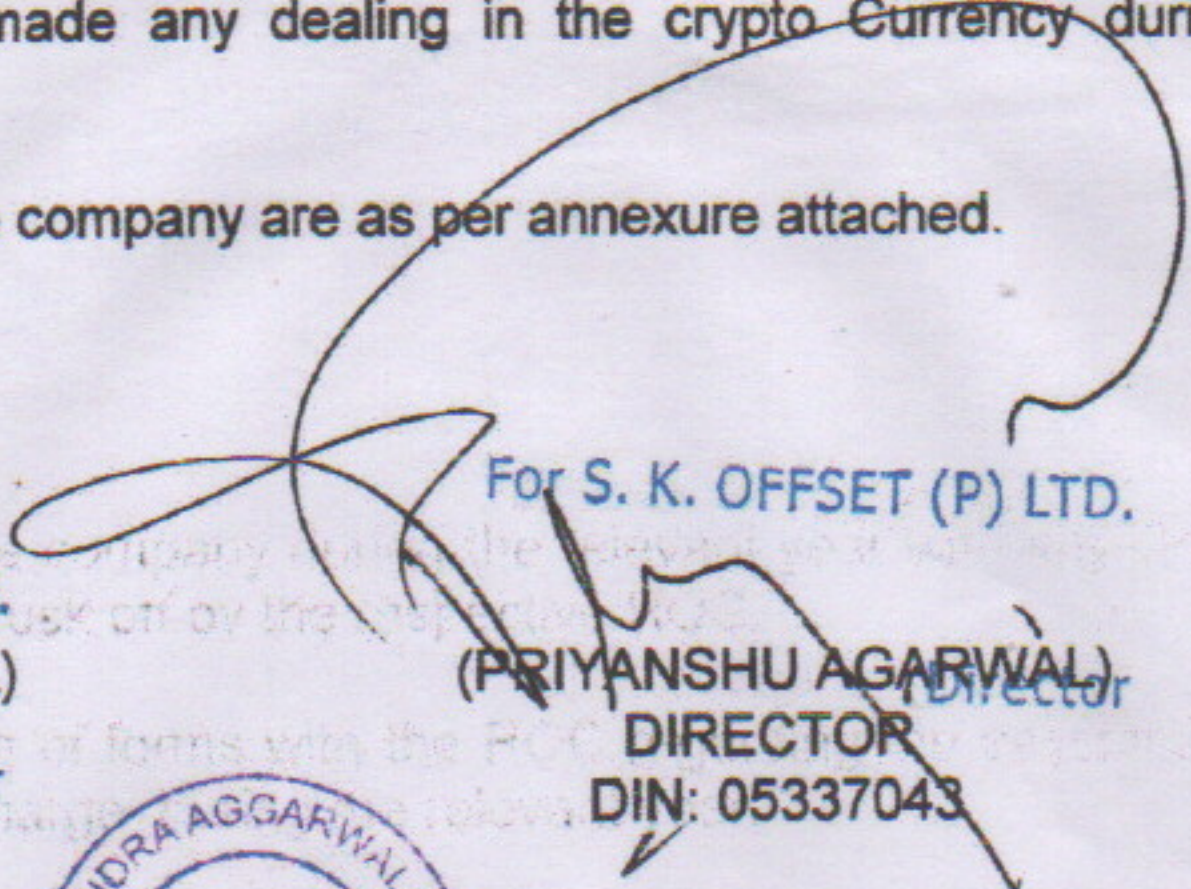
There were Borrowing costs relating to the acquisition of machinery & fixed assets. The company has taken a term loan of Rs. 20,00,000/- from State Bank of India for purchase of Machine. The interest of Rs. 17,547/- on Term loan was capitalised during the year.

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. 80,00,000/- in favor of NCERT and Rs. 10,50,000/-, in Favour of Rajasthan State Text Book board, from State bank of India. Against the said guarantee the company has made an FDR's of Rs. 15,16,022/-, 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 Ratio of the company are as per annexure attached.


For S. K. OFFSET (P) LTD.
(PRADEEP KUMAR AGARWAL)
DIRECTOR
DIN: 01109813 Director


For S. K. OFFSET (P) LTD.
(PRIYANSHU AGARWAL)
DIRECTOR
DIN: 05337043



(PRADEEP KUMAR AGARWAL)
DIRECTOR
DIN: 01109813

(PRIYANSHU AGARWAL)
DIRECTOR
DIN: 05337043

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

Deferred Tax Calculation as on 31.03.2023:-

Deferred Tax arising on account of difference in W.D.V. as on 31.03.2023

W.D.V. as per Income Tax Act, as on 31.03.2023	3,30,01,599.00	
Less: W.D.V. as per books of account as on 31.03.2023	<u>3,90,05,182.00</u>	
Difference in W.D.V.	(60,30,583.00)	
Deferred tax Liability @ 26%		15,60,932.00

Deferred tax Asset on account of disallowance u/s 43B of the Act. Bonus of Rs.17,67,373/- @ 26%	(4,59,517.00)
--	---------------

Deferred Tax Liability w.r.t. the difference in GST on Closing Stock as on 31.03.2023 of Rs.9,58,040/- and GST receivable of Rs. 68,38,468/- on that date i.e. Rs.58,80,428/- not provided for in books but offered to Tax in terms of section 145A during the year @ 26%	<u>15,28,911.00</u>
---	---------------------

Net Amount of Deferred Tax liability required as on 31.03.2023	26,30,326.00
--	--------------

Less : Opening Amount of deferred tax Liability as on 01.04.22	<u>6,12,567.00</u>
--	--------------------

Net amount of Deferred Tax liability required to be created during the year.	<u>20,17,759.00</u>
--	---------------------



M/S S.K OFFSET PRIVATE LIMITED
15, SPORTS COMPLEX ENCLAVE, DELHI ROAD, MEERUT

ANNEXURE TO ACCOUNTING POLICIES (FINANCIAL RATIOS FOR FY 2022-23)

Sl. No.	Name of Ratio	Formula	Numerator	Denominator	CY	PY	Variance	Reason
1	Current Ratio	Current Assets/Current liabilities	16,69,91,775.00	12,65,96,865.00	1.32	1.52	-13.42%	NA
2	Debt Equity Ratio	Total Liability / Share holders Fund	17,11,25,694	3,62,54,338.00	4.72	3.87	21.92%	Due to increase in PBDIT earned DY
3	Debt Service Coverage Ratio	PBDIT/ Debt Service	1,96,38,531.00	94,35,247.00	2.08	1.27	63.89%	Due to increase in profits earned DY
4	Return on Equity	PAT/Average Equity	63,35,163.00	3,30,86,756.50	19.15%	7.24%	164.60%	Due to increase in sales made DY
5	Inventory Turnover Ratio	Sales/ Average Inventory	15,38,27,300.00	55,42,204.00	27.76	5.27	426.49%	Due to increase in sales made DY
6	Trade Receivable Turnover Ratio	Sales/ Average Debtors	15,38,27,300.00	12,19,14,363.00	1.26	0.68	85.89%	Due to increase in sales made DY
7	Trade payable turnover Ratio	Purchases/ Average trade payable	9,23,20,825.00	4,87,56,548.50	1.89	0.52	266.90%	Due to decrease in Purchases made DY
8	Net Capital Turnover Ratio	Turnover/ Avg. working Capital	15,38,27,300.00	4,17,12,981.50	3.69	1.33	177.99%	Due to increase in sales made DY
9	Net Profit Ratio	PAT / Turnover	63,35,163.00	15,38,27,300.00	4.12%	3.33%	23.73%	Due to increase in profits earned DY
10	Return on Capital Employed	EBIT / (Tangible Net Worth + total Debt + DTL)	1,25,95,108.00	11,76,33,156.00	10.71%	5.76%	85.98%	Due to increase in profits earned DY
11	Return on Investment	PAT / Share holders Fund	63,35,163.00	3,62,54,338.00	17.47%	6.98%	150.22%	Due to increase in profits earned DY

For S.K. OFFSET (P) LTD.
 (PRADEEP KUMAR AGARWAL)
 DIRECTOR
 DIN: 01109813 Director

For S. K. OFFSET (P) LTD.
 (PRIYANSHU AGARWAL)
 DIRECTOR
 DIN: 05337043 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 31.03.2023

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

(Last year 15,00,000 Equity Shares of Rs.10/- each)

	1,50,00,000	1,50,00,000
	1,50,00,000	1,50,00,000

ISSUED, SUBSCRIBED, CALLED UP & PAID UP CAPITAL:

10,00,000 equity shares of Rs.10/- each

(Last year 10,00,000 Equity Shares of Rs.10/- each)

	1,00,00,000	1,00,00,000
	1,00,00,000	1,00,00,000

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, 2023		As at 31st March, 2022	
	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 2023			As at 31st March 2022		
	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 31.03.2023		As at 31.03.2022	
	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

Security Premium A/c

Opening balance

20,00,000

20,00,000

Profit and Loss A/c

Opening Balance

1,79,19,175

1,58,29,768

Add: Profit during the year

63,35,163

20,89,407

	2,42,54,338	1,79,19,175
	2,62,54,338	1,99,19,175

For S. K. OFFSET (P) LTD.
(PRADEEP KUMAR AGARWAL)
DIRECTOR
DIN: 01109813 Director

For S. K. OFFSET (P) LTD.
(PRIYANSHU AGARWAL)
DIRECTOR
DIN: 05337943 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 31.03.2023

PARTICULARS	Figures as at the end of current reporting year	Figures as at the end of previous reporting year
-------------	---	--

NOTE NO. 3

LONG TERM BORROWINGS:

SECURED LOANS

Car Loan From HDFC bank (Secured against hypothecation fo vehicle financed)	7,88,154	-	
SBI TL - 8595	39,99,993 /	-	
SBI TL - 6307 (WCTL)	56,60,000 /	74,16,667	
SBI TL - 7583 GECL EXT	30,00,000 /	-	
SBI TL - 7576 (GECL)	67,545 /	11,12,108	
SBI TL - 4717 (TL-1)	45,00,002 /	54,16,669	1,39,45,444
(Secured against hypothecation of Stock and Book debts. Along with the collateral security of personal properties of the directors and there personal guarantees)	<u>1,80,15,694</u>	<u>54,16,669</u>	

UNSECURED LOANS

- From Directors (Ann -1)	1,56,46,774	86,35,774	
- From Body Corporates (Ann - 2)	88,66,361	90,50,873	
- Relatives of directors (Ann - 3)	20,00,000	20,00,000	1,96,86,647
	<u>2,65,13,135</u>	<u>20,00,000</u>	<u>1,96,86,647</u>
	<u>4,45,28,829</u>	<u>3,36,32,091</u>	

3.1 Maturity Profile of Secured Term Loans are as set out below

PARTICULARS	1-2 years	>2 years
SBI TL - 6307 (WCTL)	16,80,000	39,80,000
SBI TL - 4717 (TL-1)	10,00,000	35,00,002
SBI TL - 7576 (GECL)	67,545	-
SBI TL - 7583 GECL EXT	5,00,004	24,99,996
SBI TL - 8595	39,99,993	-
HDFC Car loan	5,15,291	2,72,863
Unsecured loans	2,65,13,135	-

NOTE NO. 4

SHORT TERM BORROWINGS:

Secured loans

State bank Of India- Cash Credit (Secured against hypothecation of Stock and Book debts. Along with the collateral security of personal properties of the directors and there personal guarantees)	2,49,91,402	-	1,56,69,726
---	-------------	---	-------------

Current Maturities for long-term debts

- HDFC Car Loan	4,77,219 /	-	
- SBI TL - 6307 (WCTL)	16,80,000 /	14,83,333	
- SBI TL - 7576 (GECL)	16,66,668 /	16,66,668	
- SBI TL - 8859 (CCECL)	-	3,14,376	
- SBI TL - 4717 (TL-1)	10,00,000 /	5,83,331	
- SBI TL - 8595	40,00,008 /	-	
- Car Loan (Toyota Finance)	-	3,50,188	43,97,896
	<u>88,23,895</u>	<u>3,50,188</u>	

Interest payable on above loans

- SBI TL - 6307 (WCTL)	2,43,731 /	2,08,369	
- SBI TL - 7576 (GECL)	14,052 /	22,515	
- SBI TL - 7583 GECL EXT	23,617 /	-	
- SBI TL - 4717 (TL-1)	50,089 /	41,660	
- SBI TL - 8595	72,877 /	-	
- SBI TL - 8859 (CCECL)	-	2,641	2,75,185
	<u>4,04,366</u>	<u>2,641</u>	

Overdue payments of term loans

- SBI TL - 7576 (GECL)	-	7,76,337	
- SBI TL - 8859 (CCECL)	-	1,06,583	8,82,920
	<u>3,42,19,663</u>	<u>1,06,583</u>	<u>8,82,920</u>
	<u>3,42,19,663</u>	<u>2,12,25,727</u>	

For S. K. OFFSET (P) LTD.
(PRADEEP KUMAR AGARWAL)
DIRECTOR
DIN: 01109813 Director



For S. K. OFFSET (P) LTD.
(PRIYANSHU AGARWAL)
DIRECTOR
DIN: 05337043 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 31.03.2023

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	11,29,737	-
- Others	1,47,258	10,90,053
- Disputed MSME	-	-
- Disputed Others	-	-
	12,76,995	10,90,053

For Goods (Ann - 10)

- MSME	3,95,54,876	-
- Others	32,93,239	5,22,97,934
- Disputed MSME	-	-
- Disputed Others	-	-
	4,28,48,115	5,22,97,934
	4,41,25,110	5,33,87,987

NOTE NO. 6

OTHER CURRENT LIABILITIES:

Statutory dues (Ann - 4)	8,70,200	5,93,428
Expenses payable (Ann - 5)	1,12,96,858	56,61,249
Cheque issued but not presented	3,24,65,184	-
Advance From Customers (Ann - 6)	9,89,524	7,14,606
	4,56,21,766	69,69,283

NOTE NO. 7

DEFERRED TAX LIABILITY/ (ASSETS)

Opening Deferred tax Liability	6,12,567	2,82,208
Created/(Reversed) during the year	20,17,759	3,30,359
	26,30,326	6,12,567

NOTE NO. 9

LONG TERM LOANS AND ADVANCES

TDS receivable AY 2022-23	-	2,63,070
IT Refundable AY 23-24	9,31,910	-
TDS Recoverable from Toyota Finance	14,827	34,496
	9,46,737	2,97,566

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 Rajasthan Rajya Pathya Pustak Mandal	42,961	42,961
	4,36,338	4,36,338

NOTE NO. 11

INVENTORIES:

RAW MATERIAL

- Chemical & INK	33,605	3,32,081
- Plate	51,361	25,19,560
- Paper & Duplex Board	45,75,446	28,31,642
- Film	6,75,223	-
	53,35,635	56,83,283
Finished Goods	65,490	-
	84,01,125	56,83,283

For **S. K. OFFSET (P) LTD.**
(PRADEEP KUMAR AGARWAL)
DIRECTOR
 DIN: 01109813
 Director



For **S. K. OFFSET (P) LTD.**
(PRIYANSHU AGARWAL)
DIRECTOR
 DIN: 05237043
 Director

S.K. OFFSET PVT. LTD.
15, SPORTS GOODS COMPLEX, DELHI ROAD, MEERUT
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2023

NOTE NO. 8

PROPERTY, PLANT, EQUIPMENT & INTANGIBLE ASSETS

ASSET	GROSS BLOCK				DEPRECIATION				NET BLOCK		
	COST AS ON 01.04.22	ADDITION UP TO 03.10.2022	AFTER 03.10.2022	DEDUCTION	TOTAL AS ON 31.03.2023	TOTAL UPTO 31.03.22	WRITTEN BACK	FOR THE YEAR	TOTAL AS ON 31.03.23	AS ON 31.03.23	AS ON 31.03.22
PROPERTY, PLANT & EQUIPMENT											
COMPUTER & COMPUTER SOFTWARE											
Current year	8,40,110	4,56,872	1,00,836	2,39,865	11,57,953	5,13,894	2,27,872	3,99,294	6,85,316	4,72,637	3,26,216
Previous 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
CAR											
Current year	62,54,693	22,53,105	-	-	85,07,798	51,83,269	-	8,27,468	60,10,737	24,97,061	10,71,424
Previous year	62,54,693	-	-	-	62,54,693	47,18,027	-	4,65,242	51,83,269	10,71,424	* 15,36,666
CYCLE											
Current year	17,060	-	-	8,760	8,300	15,251	8,321	402	7,332	968	1,809
Previous year	17,060	-	-	-	17,060	14,683	-	568	15,251	1,809	2,377
AIR CONDITIONER											
Current year	6,80,377	7,14,861	39,063	-	14,34,301	3,65,752	-	2,27,694	5,93,446	8,40,855	3,14,625
Previous year	7,46,415	-	-	66,038	6,80,377	3,13,472	62,736	1,15,016	3,65,752	3,14,625	4,32,943
GENERATOR											
Current year	29,43,553	-	-	-	29,43,553	22,55,353	-	1,24,520	23,79,873	5,63,680	6,88,200
Previous year	29,43,553	-	-	-	29,43,553	21,03,324	-	1,52,029	22,55,353	6,88,200	8,40,229
CELLULAR PHONE											
Current year	2,96,594	1,64,405	-	60,200	4,00,799	2,51,093	57,190	62,562	2,56,465	1,44,334	45,501
Previous year	3,42,966	-	-	46,372	2,96,594	2,59,033	44,053	36,113	2,51,093	45,501	83,933
INVERTOR											
Current year	16,000	-	-	-	16,000	15,050	-	84	15,134	866	950
Previous year	24,850	-	-	8,850	16,000	23,090	8,407	367	15,050	950	1,760
PLANT & MACHINERY											
Current year	3,89,16,172	1,60,07,058	63,29,425	3,95,000	6,08,57,655	2,24,46,766	1,18,485	50,76,483	2,74,04,764	3,34,52,891	1,64,69,406
Previous 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
PLANT & MACHINERY (OLD)											
Current year	6,75,060	-	-	-	6,75,060	5,26,157	-	26,753	5,52,910	1,22,150	1,48,903
Previous year	6,75,060	-	-	-	6,75,060	4,93,547	-	32,610	5,26,157	1,48,903	1,81,513

For S.K. OFFSET (P) LTD.
 (PRADEEP KUMAR AGARWAL)
 DIRECTOR
 DIN: 01109813 Director



For S.K. OFFSET (P) LTD.
 (PRIYANSHU AGARWAL)
 DIRECTOR
 DIN: 05337043 Director

S.K. OFFSET PVT. LTD.
15, SPORTS GOODS COMPLEX, DELHI ROAD, MEERUT
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2023

NOTE NO. 8

PROPERTY, PLANT, EQUIPMENT & INTANGIBLE ASSETS

ASSET	GROSS BLOCK				DEPRECIATION				NET BLOCK		
	COST AS ON 01.04.22	ADDITION UP TO 03.10.2022	AFTER 03.10.2022	DEDUCTION	TOTAL AS ON 31.03.2023	TOTAL UP TO 31.03.22	WRITTEN BACK	FOR THE YEAR	TOTAL AS ON 31.03.23	AS ON 31.03.23	AS ON 31.03.22
	TWO WHEELERS										
Current year	1,01,541	-	-	-	1,01,541	83,618	-	4,640	88,258	13,283	17,923
Previous year	1,63,516	-	-	61,975	1,01,541	1,37,084	58,876	5,410	83,618	17,923	26,432
	TRUCK										
Current year	6,27,626	-	-	-	6,27,626	5,09,709	-	36,825	5,46,534	81,092	1,17,917
Previous year	6,27,626	-	-	-	6,27,626	4,56,160	-	53,549	5,09,709	1,17,917	1,71,466
	Furniture & Fixtures										
Current year	4,19,627	95,600	-	-	5,15,227	2,93,397	-	51,735	3,45,132	1,70,095	1,26,230
Previous 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
	T.V.										
Current year	1,89,727	46,889	-	1,57,305	79,311	1,62,998	1,49,440	13,672	27,230	52,081	26,729
Previous year	1,89,727	-	-	-	1,89,727	1,56,408	-	6,590	1,62,998	26,729	33,319
	OFFICE EQUIPMENT										
Current year	1,91,285	3,38,440	73,000	-	6,02,725	1,16,932	-	1,33,305	2,50,237	3,52,488	74,353
Previous year	82,029	1,09,256	-	-	1,91,285	57,958	-	58,974	1,16,932	74,353	24,071
	RO WATER PURIFIER										
Current year	55,907	22,458	-	29,000	49,365	46,626	27,550	5,324	24,400	24,965	9,281
Previous year	55,907	-	-	-	55,907	43,287	-	3,339	46,626	9,281	12,620
	DIGITAL CAMERA										
Current year	1,50,386	2,22,641	-	-	3,73,027	1,04,629	-	52,662	1,57,291	2,15,736	45,757
Previous year	1,50,386	-	-	-	1,50,386	88,645	-	15,984	1,04,629	45,757	61,741
	INTEREST ON MACHINE TERM LOAN (PENDING CAPITALISATION)										
Current year	3,01,085	-	-	-	3,01,085	-	-	-	-	3,01,085	-
Previous year	-	-	-	-	-	-	-	-	-	-	-
	PLANT & MACHINERY (NOT PUT TO USE)										
Current year	-	36,27,582	-	36,27,582	-	-	-	-	-	-	-
Previous year	-	-	-	-	-	-	-	-	-	-	-
	PLANT & MACHINERY (NOT PUT TO USE)										
Current year	5,26,76,803	2,39,49,911	65,42,324	48,18,797	7,83,50,241	3,28,90,494	5,88,858	70,43,413	3,93,45,059	3,90,05,182	1,97,86,309
Previous 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

For S. K. OFFSET (P) LTD.

(PRADEEP KUMAR AGARWAL)
 DIRECTOR
 DIN: 01109813



(PRIYANSHU AGARWAL)
 DIRECTOR
 DIN: 05337043

M/S S.K OFFSET PRIVATE LIMITED
15, SPORTS COMPLEX ENCLAVE, DELHI ROAD, MEERUT
DETAIL OF ADDITION FOR THE YEAR ENDED 31.03.2023

	ASSETS	AMOUNT	DATE OF ADDITION	NO OF DAYS	DATE OF PUT TO USE
1	Computer				
1.1	Laptop	42,916	28-06-2022	277	28-06-2022
1.2	Barcode Scaneer	6,400	16-07-2022	259	16-07-2022
1.3	Laptop	42,091	06-07-2022	269	06-07-2022
1.4	Printer	12,288	16-07-2022	259	16-07-2022
1.5	Desktop	35,720	28-07-2022	247	28-07-2022
1.6	Printer	12,627	29-07-2022	246	29-07-2022
1.7	Tablet	25,847	02-08-2022	242	02-08-2022
1.8	Computer	67,119	03-08-2022	241	03-08-2022
1.9	ERP Software	2,11,864	29-08-2022	215	29-08-2022
1.10	Computer	40,642	19-11-2022	133	19-11-2022
1.11	Computer	21,719	21-11-2022	131	21-11-2022
1.12	Hard Disk	15,678	21-02-2023	39	21-02-2023
1.13	Printer	22,797	04-03-2023	28	04-03-2023
		5,57,708			
2	CARS				
2.1	Aclazar	22,53,105	22-06-2022	283	22-06-2022
		22,53,105			
3	Air Conditioner				
3.1	Air Conditioner	2,60,312	24-05-2022	312	24-05-2022
3.2	Air Conditioner	77,361	17-06-2022	288	17-06-2022
3.3	Air Conditioner	1,71,875	06-07-2022	269	06-07-2022
3.4	Air Conditioner	2,05,313	29-07-2022	246	29-07-2022
3.5	Air Conditioner	39,063	01-11-2022	151	01-11-2022
		7,53,924			
4	Cellular Phone				
4.1	Phone	33,050	01-08-2022	243	01-08-2022
4.2	Phone	1,31,355	05-09-2022	208	05-09-2022
		1,64,405			
5	Plant and Machinery				
5.1	Transformer - Servo	39,000	27-06-2022	278	27-06-2022
5.2	Gallus Machine- IM-1	1,56,40,058	29-04-2022	243	01-08-2022
5.3	Dot Plate Cleaning Machine	3,28,000	07-09-2022	206	07-09-2022
5.4	Transformer - HV	41,000	19-11-2022	133	19-11-2022
5.5	Ink Mixer Machine	21,07,878	21-12-2022	101	21-12-2022
5.6	Machine- Grammage	1,27,100	03-01-2023	88	03-01-2023
5.7	Core Cutting Machine	32,000	27-01-2023	64	27-01-2023
5.8	Die Cutting Machine- IM-4	39,98,047	21-02-2023	39	21-02-2023
5.9	Haydraulic Pallet Truck	23,400	21-02-2023	39	21-02-2023
		2,23,36,483			

For S. K. OFFSET (P) LTD.
(PRADEEP KUMAR AGARWAL)
DIRECTOR
DIN: 01109813 Director

For S. K. OFFSET (P) LTD.
(PRIYANSHU AGARWAL)
DIRECTOR
DIN: 05337048 Director



M/S S.K OFFSET PRIVATE LIMITED
15, SPORTS COMPLEX ENCLAVE, DELHI ROAD, MEERUT
DETAIL OF ADDITION FOR THE YEAR ENDED 31.03.2023

	ASSETS	AMOUNT	DATE OF ADDITION	NO OF DAYS	DATE OF PUT TO USE
6		<u>Furniture & Fixtures</u>			
6.1	Racks	95,600	24-06-2022	281	24-06-2022
		<u>95,600</u>			
7		<u>Television</u>			
7.1	LED	36,719	29-07-2022	246	29-07-2022
7.2	LED	10,170	06-05-2022	330	06-05-2022
		<u>46,889</u>			
8		<u>Digital Camera</u>			
8.1	CCTV Camera	75,425	18-05-2022	318	18-05-2022
8.2	CCTV camera	89,546	09-08-2022	235	09-08-2022
8.3	CCTV camera	57,670	27-08-2022	217	27-08-2022
		<u>2,22,641</u>			
9		<u>R.O. Water Purifier</u>			
9.1	RO	22,458	06-09-2022	207	06-09-2022
		<u>22,458</u>			
10		<u>Office Equipment</u>			
10.1	Electric Motor	20,300	04-05-2022	332	04-05-2022
10.2	Attendance Machine	15,500	20-06-2022	285	20-06-2022
10.3	Fire Extinguisher	3,02,640	19-09-2022	194	19-09-2022
10.4	Auto Scrubber Drier	73,000	01-11-2022	151	01-11-2022
		<u>4,11,440</u>			
11		<u>Plant & machinery not used</u>			
11.1	Old & Used Top Sewing Machine (Import-3)	10,25,525	24-06-2022		
11.2	Gallus EM 340	3,00,000	29-04-2022		
11.3	Paper cutting mach.(Import-2)	23,02,057	21-10-2022		
		<u>36,27,582</u>			
	Grand Total	<u><u>3,04,92,235</u></u>			

Detail of fixed assets sold DY

Name of Asset	Slicer Machine		Vaccum pump		Assets not used	
	16.07.2022	05.01.2023	09.06.2022	31.03.2023		
Date of sale	16.07.2022	05.01.2023	09.06.2022	31.03.2023		
Gross Value	95,000	3,00,000	3,00,000	33,27,582		
Dep. upto 31.03.2022	8,668	73,883	-	-		
WDV as on 01.04.2022	86,332	2,26,117	3,00,000	33,27,582		
Dep upto the date of Sale	4,538	31,396	-	-		
WDV on the date of sale	81,794	1,94,721	3,00,000	33,27,582		
Sale value	13,500	2,00,000	3,00,000	31,48,790		
Profit / (loss) on sale	<u>(68,294)</u>	<u>5,279</u>	-	<u>(1,78,792)</u>		

For S. K. OFFSET (P) LTD.
(PRADEEP KUMAR AGARWAL)
DIRECTOR
DIN: 01109813 Director

For S. K. OFFSET (P) LTD.
(PRIYANSHU AGARWAL)
DIRECTOR
DIN: 05337043 Director



Detail of fixed assets sold DY

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 31.03.2023

FIXED ASSETS							
ASSET	RATE	OP. BALANCE ON 01.04.22	ADDITION UPTO 03.10.22	ADDITION AFTER 03.10.22	DEDUCTION	DEPRECIATION	W.D.V. AS ON 31.03.2023
Tangible Fixed Assets:							
Computer & Computer Software	40%	3,79,811	4,56,872	1,00,836	-	3,54,840	5,82,679
Cars	15%	24,49,595	22,53,105	-	-	7,05,405	39,97,295
Cycle	15%	4,637	-	-	-	696	3,941
Air Conditioner	15%	4,37,004	7,14,861	39,063	-	1,75,709	10,15,219
Generator	15%	8,96,472	-	-	-	1,34,471	7,62,001
Cellular Phone	10%	2,11,346	1,64,405	-	-	37,575	3,38,176
Inventor	10%	7,469	-	-	-	747	6,722
Plant & Machinery	15%	1,06,76,593	1,60,07,058	63,29,425	2,13,500	82,93,585	2,45,05,991
Plant & Machinery (Old)	15%	1,83,682	-	-	-	27,552	1,56,130
Moped	15%	928	-	-	-	139	789
Motor Cycle	15%	12,243	-	-	-	1,836	10,407
Scooter	15%	25,906	-	-	-	3,886	22,020
Furniture & Fixtures	10%	2,81,192	95,600	-	-	37,679	3,39,113
T.V.	10%	71,131	46,889	-	-	11,802	1,06,218
Truck	15%	2,78,481	-	-	-	41,772	2,36,709
Office Equipment	10%	1,55,531	3,60,898	73,000	-	55,293	5,34,136
Digital Camera	10%	93,691	2,22,641	-	-	31,633	2,84,699
Refrigerator	10%	1,10,393	-	-	-	11,039	99,354
Current year		1,62,76,105	2,03,22,329	65,42,324	2,13,500	99,25,660	3,30,01,599

Note:- Plant & Machinery :-
 * Depreciation includes total additional depreciation of Rs.38,48,355/-, i.e. Rs. 14,000/- brought over from earlier year, Rs.32,01,412/- on addition of Rs.1,60,07,058/- @ 20% and Rs.6,32,943/- on addition of Rs.63,29,425 @ 10%.

(Signature)
For S.K. OFFSET (P) LTD.
(PRADEEP KUMAR AGARWAL)
 DIRECTOR
 DIN: 01109813 Director



(Signature)
For S.K. OFFSET (P) LTD.
(PRKANSHU AGARWAL)
 DIRECTOR
 DIN: 05337043

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 31.03.2023

PARTICULARS	Figures as at the end of current reporting year	Figures as at the end of previous reporting year
-------------	---	--

NOTE NO. 12**TRADE RECEIVABLES**

Sundry Debtors (Ann-11)	14,49,37,949	9,88,90,777
- Undisputed Considered good	-	-
- Undisputed Considered doubtful	-	-
- Disputed Considered good	-	-
- Disputed Considered doubtful	-	-
	<u>14,49,37,949</u>	<u>9,88,90,777</u>
	<u>14,49,37,949</u>	<u>9,88,90,777</u>

NOTE NO. 13**CASH & BANK BALANCES**

Balance with Bank in Current Account with :

Cash in hand	6,40,634	12,78,969
FDR with SBI for NCERT(39779826410)	5,29,464	5,21,024
Add: Interest accrued on FDR	20,550	8,440
FDR with SBI ('5937)	9,19,579	9,00,000
Add: Interest accrued on FDR	46,429	19,579
	<u>21,56,656</u>	<u>27,28,012</u>
	<u>21,56,656</u>	<u>27,28,012</u>

NOTE NO. 14**SHORT TERM LOANS & ADVANCES**

Prepaid Expenses (Ann - 7)	1,64,778	1,24,248
Advance to others (Ann - 8)	45,63,921	1,57,17,494
MAT credit Entitlement	11,84,918	1,84,122
GST Cash ledger	2,250	37,778
GST Credit ledger (Others)	68,38,468	-
GST Credit ledger (Capital Goods)	1,70,054	-
GST Input to be claimed	40,149	2,95,714
Director travelling expenses for machine purchase	-	4,16,554
Salary Advance	4,52,872	70,000
	<u>1,34,17,410</u>	<u>1,68,45,910</u>
	<u>1,34,17,410</u>	<u>1,68,45,910</u>


NOTE NO. 15**OTHER CURRENT ASSETS**

Machine Sale Proceeds Receivable	2,11,400	2,11,400
- 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)	-	-
	<u>10,78,635</u>	<u>10,78,635</u>
	<u>10,78,635</u>	<u>10,78,635</u>

NOTE NO. 16**REVENUE FROM OPERATIONS**

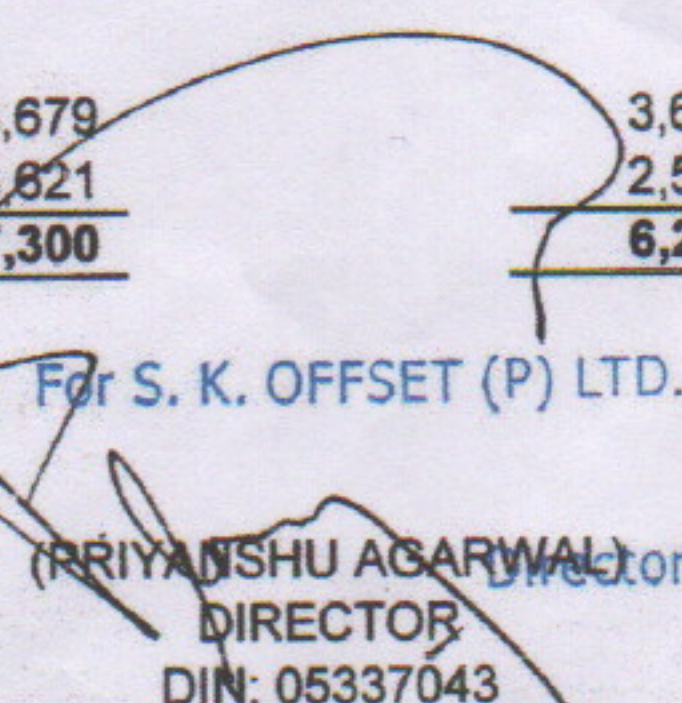
Job Work Received	11,04,68,679	3,68,55,372
Sales GST	4,33,58,621	2,59,16,760
	<u>15,38,27,300</u>	<u>6,27,72,132</u>
	<u>15,38,27,300</u>	<u>6,27,72,132</u>

For S. K. OFFSET (P) LTD.


 (PRADEEP KUMAR AGARWAL) Director
 DIRECTOR
 DIN: 01109813



For S. K. OFFSET (P) LTD.


 (PRIYANSHU AGARWAL) Director
 DIRECTOR
 DIN: 05337043

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 31.03.2023

PARTICULARS	Figures as at the end of current reporting year	Figures as at the end of previous reporting year
NOTE NO. 17		
OTHER INCOME		
Interest on Income Tax Refund	14,460	1,10,081
Incentive Recd.	-	68,612
Interest on FDR	74,422	93,584
Profit on sale of Assets	-	19,52,185
Interest on Electricity Security	8,976	-
Round Off	87	-
	97,945	22,24,462
NOTE NO. 18		
PURCHASES		
Purchases GST	9,11,44,319	2,48,83,006
Consumable Goods	11,76,506	53,048
	9,23,20,825	2,49,36,054
NOTE NO. 19		
CHANGE IN INVENTORIES		
Opening Stock	56,83,283	1,81,30,699
Less: Closing Stock	54,01,125	56,83,283
	2,82,158	1,24,47,416
NOTE NO. 20		
EMPLOYEE BENEFIT EXPENSES		
Salary & Wages	1,20,49,177	21,60,499
Salary to Directors	72,50,000	27,60,000
Employer's ESI Contribution	56,874	16,585
Employer's P.F Contribution	86,625	70,650
Bonus & Earn Leave	17,93,407	-
Staff welfare Expenses	4,71,600	59,852
Other Allowance Exps a/c	2,61,952	-
	2,19,69,635	50,67,586
NOTE NO. 21		
FINANCE COSTS:		
Interest paid on Term Loan	14,82,331	6,40,817
Interest paid on Working Capital	18,75,291	13,01,799
Interest paid on Car Loan	85,611	56,143
Interest paid on Truck Loan	-	1,402
Interest paid on unsecured loans	4,36,013	-
	38,79,246	20,00,161
NOTE NO. 22.1		
PAYMENT TO AUDITORS:		
For Audit Fee	75,000	65,000
Income Tax Consultancy Fee	35,000	25,000
	1,10,000	90,000

For S. K. OFFSET (P) LTD.
(PRADEEP KUMAR AGARWAL)
DIRECTOR
DIN: 01109812



For S. K. OFFSET (P) LTD.
(RRIYANSHU AGARWAL)
DIRECTOR
DIN: 05337043

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 31.03.2023

PARTICULARS	Figures as at the end of current reporting year	Figures as at the end of previous reporting year
NOTE NO. 22.2		
DIRECT EXPENSES		
Freight & Cartage inward	1,19,446	50,247
Diesel Expenses	14,12,895	3,61,363
Power & Electricity	85,12,884	32,45,439
Job work Paid	-	27,98,350
Packing Material	-	51,624
Repair & Maintenance :		
Machinery	14,46,548	5,02,018
Building	95,991	14,081
Generator	64,931	1,751
Other	1,60,814	-
Spares & Consumables	19,54,226	1,84,260
Total (A)	1,37,67,735	72,09,133

NOTE NO. 22.3

OTHER EXPENSES:

Auditors' Remuneration (Note no. 21.2)	1,10,000	90,000
Advertisement Expenses	16,001	-
Bank commission	5,75,504	2,32,922
Donation	9,000	28,400
Festival Expense	98,475	-
Factory Rent	-	9,60,000
GST Demand (incl. Intt.)	6,83,897	11,51,563
GST late fees	100	2,000
GST Penalty	73,199	1,61,107
Insurance Expenses	1,71,593	1,87,068
Legal & Professional Expenses	5,09,255	2,77,019
ROC & TDS compliance fees	27,660	25,800
Meeting & Business Promotion expenses	2,62,118	85,014
Membership & Subscription	20,000	3,000
Postage & Courier Expenses	16,851	-
Printing & Stationery	3,67,101	-
Miscellaneous expenses	12,900	2,750
Municipal Tax (House Tax)	-	94,800
Repair & Maintenance (Note no. 21.3)	5,66,814	3,10,761
Telephone, Mobile & Internet Expenses	28,800	23,952
Travelling & Conveyance Expenses	11,03,358	4,69,000
Watch & Ward Expenses-Security	6,02,064	5,61,800
Exchange fluctuation	-	4,37,200
Balance written off	3,06,257	1,26,513
Assets Discarded off	24,757	37,935
Godown rent	80,000	-
Web Expenses	38,850	73,250
Loss on Fixed assest	2,41,807	-
Round Off	-	1,073
Total (B)	59,46,361	53,42,927
Total (A+ B)	1,97,14,096	1,25,52,060

For S. K. OFFSET (P) LTD.

(PRADEEP KUMAR AGARWAL)
 DIRECTOR
 DIN: 01109813



For S. K. OFFSET (P) LTD.

(PRIYANSHU AGARWAL)
 DIRECTOR
 DIN: 05337043

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 31.03.2023

PARTICULARS	Figures as at the end of current reporting year	Figures as at the end of previous reporting year
NOTE NO. 22.4		
REPAIR & MAINTENANCE		
Electric	1,87,458	53,518
Others	15,300	4,575
Car running & Maintenance	1,91,860	1,33,850
Office Expenses	91,476	10,327
Computer	80,720	1,08,491
	5,66,814	3,10,761

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)	2,00,12,619	-
Value of advance for Import of Capital Goods	-	1,21,85,250

NOTE NO. 24
EARNING PER SHARE (EPS)

PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
i) Net Profit after tax as per Statement of Profit and Loss attributable to Equity Shareholders	64,35,803	20,89,407
ii) Weighted Average number of equity shares used as denominator for calculating EPS	10,00,000	10,00,000
iii) Basic and Diluted Earnings per share	6.44	2.09
iv) Face value per equity share	10.00	10.00

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
Pallavi Singhal

Relationship

Director of the company
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

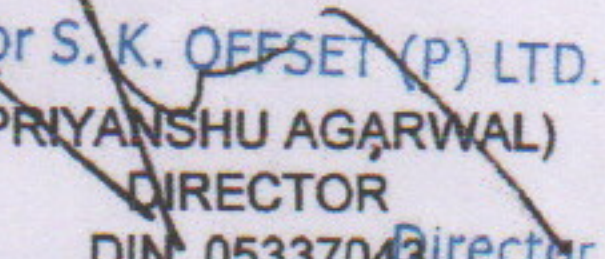
Pradeep Kumar Agarwal & Sons
Shree Balaji Binding
Pixel Print & Pack
Navya Agarwal
Suresh Gupta
Sarita Gupta

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

For S. K. OFFSET (P) LTD.

(PRADEEP KUMAR AGARWAL)
DIRECTOR Director
DIN: 01109813

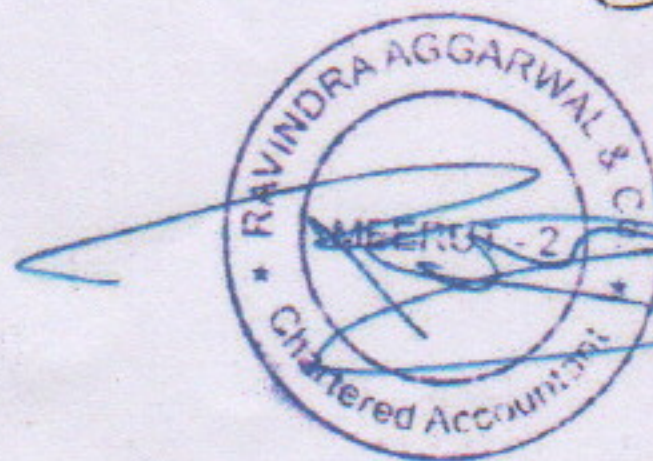


For S. K. OFFSET (P) LTD.

(PRIYANSHU AGARWAL)
DIRECTOR Director
DIN: 05337043

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 31.03.2023

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 31.03.2023		
Particulars	Key Management Personnel and their Relatives	
	2023	2022
<u>Nature of Transactions</u>		
Sale and Job Work:-		
Shree Balaji Binding (Job work) (incl. GST)	-	22,35,427
Pixel Print & Pack (incl. GST)	40,63,708	-
Purchases:-		
Pixel Print & Pack (incl. GST)	31,32,826	-
Directors' Remuneration paid:-		
Neelam Agarwal	15,00,000	4,80,000
Pradeep Kumar Agarwal	15,00,000	6,00,000
Priyanshu Agarwal	12,00,000	6,00,000
Nikita Agarwal	12,00,000	4,80,000
Ayush Agarwal	12,00,000	6,00,000
Pallavi Singhal	6,50,000	-
Rent paid:-		
Neelam Agarwal	-	2,40,000
Priyanshu Agarwal	-	2,40,000
Ayush Agarwal	-	2,40,000
Pradeep Kumar Agarwal	-	2,40,000
Salary Paid		
Navya Agarwal	4,80,000	-
Unsecured Loans received/(repayment)	70,11,000	(43,56,000)
<u>Closing Balance:-</u>		
Unsecured Loans	1,76,46,774	1,06,35,774
<u>Closing Payables/Receivables</u>		
Ayush Aggarwal	13,46,090	6,23,704
Neelam Aggarwal	3,82,973	4,60,405
Pradeep Aggarwal	2,18,399	14,759
Priyanshu Aggarwal	1,34,854	4,25,047
Nikita Agarwal	18,75,150	8,97,160
Pallavi Singhal	5,45,000	-
Shree Balaji Binding	16,59,474	4,03,195

For S. K. OFFSET (P) LTD.
(PRADEEP KUMAR AGARWAL)
DIRECTOR
DIN: 01109813 Director



For S. K. OFFSET (P) LTD.
(PRIYANSHU AGARWAL)
DIRECTOR,
DIN: 05337043 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 31.03.2023

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
ANNEXURE - 1		
UNSECURED LOANS FROM DIRECTORS		
Nikita Agarwal Loan a/c	4,00,000	-
Smt. Neelam Agarwal	68,41,392	60,55,392
Sh. Ayush Agarwal	10,85,079	5,00,079
Sh. Priyanshu Agarwal	32,00,303	16,30,303
Sh. Pradeep Agarwal	41,20,000	4,50,000
	<u>1,56,46,774</u>	<u>86,35,774</u>

ANNEXURE - 2		
UNSECURED LOANS FROM BODY CORPORATES		
Active Promotions Events Pvt Ltd	3,60,624	3,42,148
Skael Enterprises Limited	68,89,256	65,36,296
Nutech Vincom Pvt Ltd	4,09,404	3,88,429
Indyacar Travel slutions Pvt. Ltd.	10,00,000	10,00,000
Sumati Electronics Pvt Ltd	2,07,077	7,84,000
	<u>88,66,361</u>	<u>90,50,873</u>

ANNEXURE - 3		
UNSECURED LOANS FROM RELATIVE OF DIRECTORS		
Sh. Suresh Gupta	20,00,000	20,00,000
	<u>20,00,000</u>	<u>20,00,000</u>

ANNEXURE - 4		
STATUTORY DUES		
E.S.I.C	38,419	16,585
E.P.F	76,000	69,150
T.D.S	7,17,278	24,773
GST payable	-	54,370
GST demand payable	-	3,41,938
GST Penalty payable	-	78,088
TCS payable	38,503	8,524
	<u>8,70,200</u>	<u>5,93,428</u>

ANNEXURE - 5		
EXPENSES PAYABLE		
Ayush Aggarwal (Rent & Salary)	13,46,090	6,23,704
Neelam Aggarwal (Salary & Rent)	3,82,973	4,60,405
Pradeep Aggarwal (Rent & Salary)	2,18,399	14,759
Priyanshu Aggarwal (Rent & Salary)	1,34,854	4,25,047
Nikita Agarwal (Salary)	18,75,150	8,97,160
Pallavi Agarwal (Salary)	5,45,000	-
Ishita Agarwal (salary)	2,87,090	2,87,090
Pawan Kumar & Sons HUF (Rent)	7,03,667	7,03,667
Auditors' Remuneration	1,98,400	1,59,200
TDS return filling fees payable	6,000	-
ROC expenses payable	9,300	-
Power & Electricity	13,68,826	15,16,241
Bonus Payble	17,67,373	-
Salary & Wages Payable	24,53,736	5,73,976
	<u>1,12,96,858</u>	<u>56,61,249</u>

For S. K. OFFSET (P) LTD.

(PRADEEP KUMAR AGGARWAL)
 DIRECTOR
 DIN: 01109813



For S. K. OFFSET (P) LTD.

(PRIYANSHU AGGARWAL)
 DIRECTOR
 DIN: 05337043

M/S S.K OFFSET PRIVATE LIMITED
15, SPORTS COMLEX ENCLAVE, DELHI ROAD, MEERUT
ANNEXES FORMING PART OF THE BALANCE SHEET & PROFIT & LOSS A/C AS ON 31.03.2023

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
ANNEXURE - 6		
ADVANCE FROM CUSTOMERS:		
Seema Graphic	-	90,296
Aggarwal Book Depot	-	42,400
Hi Tech Engineers Dehi	-	32,500
Rajdhani Cloth House	-	77,975
Solitaire Engineering Constructions	-	4,00,000
Sangaria Beverages, Meerut	1,00,000	-
Shri Sai Print Solution	8,89,524	-
Shri Ramdoot Prasad Sewa Samiti	-	71,435
	9,89,524	7,14,606

ANNEXURE - 7		
PREPAID EXPENSES:		
Prepaid insurance	32,115	29,351
Prepaid AMC	84,966	70,257
Prepaid Bank guarantee Charges	47,697	24,640
	1,64,778	1,24,248

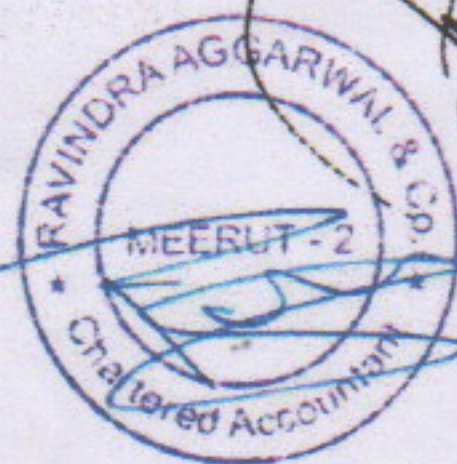
ANNEXURE - 8		
ADVANCE TO SUPPLIERS & OTHERS		
Briltech Equipments Private Limited (For Compressor)	12,70,000	-
Elecon Conductors Ltd (For Transformer)	10,00,000	-
Robert Graphics Ltd. (For machine)	-	1,26,07,500
Shree Balaji Binding	12,56,279	-
Sky Organics Delhi (For Material)	-	20,47,200
Maveric India (For Website)	-	15,000
Puri's Digital World	-	1,65,000
Shree Maruti Consultancy Service (For ISO)	8,820	20,000
Shubham Software Solution (For Software)	-	1,06,288
Shri Sai Print Solution	-	1,10,476
Accent holidays Delhi	-	3,13,870
Raja Marble	-	1,37,320
Rahul Aggarwal	43,200	43,200
Sharma Associates (ESIC & EPF filling fees)	6,000	-
Endless Journeys	-	1,51,640
Ess Pee Impex	7,00,000	-
Memory Repro Systems Pvt Ltd	10,502	-
ARS Automation	1,26,620	-
Prudent Print	1,42,500	-
	45,63,921	1,57,17,494

For S. K. OFFSET (P) LTD.

 (PRADEEP KUMAR AGARWAL)
 DIRECTOR
 DIN: 01109813

For S. K. OFFSET (P) LTD.

 (PRIYANSHU AGARWAL)
 DIRECTOR
 DIN: 05337043



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 31.03.2023

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		
MSME						
Anushree Electrical Engineers (P) Ltd.	44,284	-	-	-	-	44,284
ASG International	2,13,675	-	-	-	-	2,13,675
Cep Enterprises Meerut	1,86,123	-	-	-	-	1,86,123
G4S Secure Solutions (India) Pvt Ltd	98,400	-	-	-	-	98,400
GSA Graphic and Print Solution Delhi	14,750	-	-	-	-	14,750
Hyphen Hotel	16,959	-	-	-	-	16,959
Jakson Ventures Pvt Ltd	37,237	-	-	-	-	37,237
Monotech Systems Limited Delhi	63,755	-	-	-	-	63,755
Printing Parts Factory	4,20,360	-	-	-	-	4,20,360
Vardhman Engineers & Traders	34,194	-	-	-	-	34,194
Total	11,29,737	-	-	-	-	11,29,737
NON MSME						
Bright Digital Printers	4,230	-	-	-	-	4,230
Ishkirat Advisory Services Pvt Ltd. Meerut	24,500	-	-	-	-	24,500
R K and Sons	8,280	-	-	-	-	8,280
Rohit Communication	57,698	-	-	-	-	57,698
SSD Logistics	36,550	-	-	-	-	36,550
Tej Infotech	16,000	-	-	-	-	16,000
Total	1,47,258	-	-	-	-	1,47,258
Grand Total	12,76,995	-	-	-	-	12,76,995

For S. K. OFFSET (P) LTD.

(PRADEEP KUMAR AGARWAL)
 Director
 DIRECTION
 DIN: 01109813



For S. K. OFFSET (P) LTD.

(PRIYANSHU AGARWAL)
 Director
 DIRECTION
 DIN: 05337043

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 31.03.2023

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		
NON MSME						
Artize Die Makers	767	-	-	-	-	767
B.R. Printers	-	-	3,50,000	-	-	3,50,000
Bihari Chemicals	55	-	-	-	-	55
Dev Priya Papers Pvt Ltd	11,64,020	-	-	-	-	11,64,020
Falcon Vacuum Pumps & Systems	-	26,274	-	-	-	26,274
Heavens Publishing House	4,11,958	-	-	-	-	4,11,958
M.S. Graphics Pvt. Ltd. New Delhi	-	-	-	4,78,512	-	4,78,512
Modi Infotech Services Haridwar	30,843	-	-	-	-	30,843
Puri's Digital World	39,000	-	-	-	-	39,000
Samrat Offset	-	-	2,17,458	-	-	2,17,458
Satish Chand Colour Co	-	56,321	2,51,536	-	-	3,07,857
Sheel Traders	11,588	-	-	-	-	11,588
Shree Balaji Traders Mzn	27,300	-	-	-	-	27,300
Siddh Polymers	18,725	-	-	-	-	18,725
Sumtech Digital World Pvt Ltd	1,07,100	-	-	-	-	1,07,100
Techno Perfecto Engg. Co. Delhi	1,782	-	-	-	-	1,782
Vandana Packaging Private Limited	1,00,000	-	-	-	-	1,00,000
Total	19,13,138	82,595	8,18,994	4,78,512		32,93,239
MSME						
Abhinandan Pershad & Bros.	1,23,562	-	-	-	-	1,23,562
Acute Laser Die India LLP	12,648	-	-	-	-	12,648
Avery Denwison India Pvt Ltd	16,704	-	-	-	-	16,704
Basdeo Industries Corporation	42,10,254	-	-	-	-	42,10,254
City Fuels	3,26,674	-	-	-	-	3,26,674
Creative Graphics Solutions I Pvt Ltd-Noida	1,62,904	-	-	-	-	1,62,904
Dorr Oliver Roller Industries	1,17,309	-	-	-	-	1,17,309
Flexon Graphics	1,09,726	-	-	-	-	1,09,726
Galaxy Printers	22,420	-	-	-	-	22,420
Ghaziabad Containers P Ltd	1,05,30,411	-	-	-	-	1,05,30,411
Kodak India Pvt Ltd.	21,56,703	-	-	-	-	21,56,703
Kumar Paper	18,699	-	-	-	-	18,699
Kuwer Industries Ltd. Noida (U.P)	37,01,471	-	-	-	-	37,01,471
J.N. Arora Trading Co.	34,566	-	-	-	-	34,566
Maa Jaalpa Bhawani Enterprises	27,03,517	-	-	-	-	27,03,517
Mahakali Exim LLP Gujarat	43,00,000	-	-	-	-	43,00,000
Manak Chand Dharmender Kumar Jain	19,24,927	-	-	-	-	19,24,927
Multi Hitech Inc	4,101	-	-	-	-	4,101
Nath International , Ghaziabad	1,13,988	-	-	-	-	1,13,988
Reprographic System & Suppliers	3,86,135	-	-	-	-	3,86,135
RRM Trading International Pvt. Ltd	2,00,258	-	-	-	-	2,00,258
Shri Oil Co	2,03,050	-	-	-	-	2,03,050
Shri Sai Sales Corporation	41,79,684	-	-	-	-	41,79,684
Siegwerk India Pvt Ltd	27,54,642	-	-	-	-	27,54,642
Usha Filters Pvt Ltd. Meerut	30,680	-	-	-	-	30,680
Vashi Engineers	1,11,083	-	-	-	-	1,11,083
Virat Traders, Ghaziabad	10,98,760	-	-	-	-	10,98,760
Total	3,95,54,876					3,95,54,876
Grand total	4,14,68,014	82,595	8,18,994	4,78,512		4,28,48,115

For S. K. OFFSET (P) LTD.

(PRADEEP KUMAR AGARWAL)
 DIRECTOR
 DIN: 01109813



For S. K. OFFSET (P) LTD.

(PRIYANSHU AGARWAL)
 DIRECTOR
 DIN: 05337043

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 31.03.2023

ANNEXURE-11
TRADE RECEIVABLE

Particulars	Outstanding for following periods from the due date of payment					
	Less than 6 moths	6 month -1 year	1-2 years	2-3 year	More than 3 Year	Total
I Undisputed Trade Receivables- Considered Good						
Aagam Books International	46,89,179	-	-	-	-	46,89,179
Ajanta Books International Pvt Ltd	5,79,924	-	-	-	6,800	5,86,724
Al Aroosh Foods Pvt. Ltd.	2,57,419	-	-	-	-	2,57,419
Amit Publishing House Meerut	49,61,752	2,67,849	-	9,13,368	21,37,183	82,80,152
Arvind Prakashan Pvt. Ltd.	26,96,610	-	-	-	-	26,96,610
Ayush Industries	-	8,335	1,47,477	-	-	1,55,812
Basant Digital solution	20,906	-	-	-	-	20,906
Blue Print Education	1,66,02,225	-	-	-	-	1,66,02,225
Chitra Prakashan (India) Pvt. Ltd. Meerut	34,04,416	-	-	-	-	34,04,416
Coral Publication Pvt Ltd Meerut	-	-	-	-	6,43,162	6,43,162
Learn & Grow Publications Pvt. Ltd.	-	-	8,042	-	2,64,029	2,72,071
Linchpin Industries Pvt Ltd	4,46,409	-	-	-	-	4,46,409
Luxor International Private Ltd.	1,29,801	-	-	-	-	1,29,801
Mascot Education (P) Ltd. Noida	-	-	-	1,83,856	1,17,556	3,01,412
Mount Enlightenment International Pvt Ltd	2,68,95,949	1,33,24,784	-	-	-	4,02,20,733
MS Packaging -Delhi	15,694	-	-	-	-	15,694
NV Distilleries and Breweries Pvt. Ltd.	1,91,691	-	-	-	-	1,91,691
Pixel Print and Pack, Meerut	27,32,032	-	-	-	-	27,32,032
Radico Khaitan Ltd-Group units	1,23,391	-	-	-	-	1,23,391
Rajluxmi Publication	1,71,85,083	-	-	-	-	1,71,85,083
Regent Publishing House Mrt	-	-	-	-	56,696	56,696
Shiksha Prakashan Mandir Meerut	-	-	2,18,360	4,89,335	-	7,07,695
Shri Sharma Ayurved Mandir, Datia, M.P	11,328	-	-	-	-	11,328
Shyam Sports Industries Meerut	-	-	46,262	-	-	46,262
SKE Offset Printers Pvt Ltd Debtors	10,266	24,748	-	-	-	35,014
Study Well Publication	-	-	59,590	-	-	59,590
Swastik Ventures, Ghaziabad	1,87,366	-	-	-	-	1,87,366
Techmech Handling Equipments	-	-	6,229	-	-	6,229
NCERT Delhi	1,09,371	-	4,52,261	-	-	5,61,632
Vardhman Books International Pvt Ltd	1,64,65,484	60,41,886	49,59,104	11,79,757	40,14,692	3,26,60,923
Vidhya University Press LLP	8,07,464	21,27,352	5,02,353	-	-	34,37,169
Vijeta Publishing House	5,31,541	8,31,650	15,63,716	1,99,579	50,86,637	82,13,123
Total	9,90,55,301	2,26,26,604	79,63,394	29,65,895	1,23,26,755	14,49,37,949

For S. K. OFFSET (P) LTD.
(PRADEEP KUMAR AGARWAL)
DIRECTOR
DIN: 01109813



For S. K. OFFSET (P) LTD.
(PRIYANSHU AGARWAL)
DIRECTOR
DIN: 05337043

M/S S.K OFFSET PRIVATE LIMITED
15, SPORTS COMPLEX ENCLAVE, DELHI ROAD, MEERUT CITY
DETAILS OF CLOSING STOCK & VALUATION THEREOF AS ON 31.03.2023

RAW MATERIAL

PLATE

BILL DATE	BILL NO.	AMOUNT	FREIGHT	GST	TOTAL	
31-03-2023	22-23/35702	4,667	-	840	5,507	
30-03-2023	22-23/35574	7,901	-	1,422	9,323	
29-03-2023	DE2300100767	11,250	-	2,025	13,275	
29-03-2023	22-23/35453	1,126	-	203	1,329	
29-03-2023	DE2300100766	26,417	-	4,755	31,172	
	(part of bill)	51,361	-	9,245	60,606	60,606

CHEMICALS & INK

BILL DATE	BILL NO.	AMOUNT	FREIGHT	GST	TOTAL	
30-03-2023	BC/316/22-23	33,605	-	6,049	39,654	
	(part of bill)	33,605	-	6,049	39,654	39,654

FILM

BILL DATE	BILL NO.	AMOUNT	FREIGHT	GST	TOTAL	
16-03-2023	MCDK/22-23/688	2,62,850	3,353	47,917	3,14,120	
02-03-2023	2157	4,09,020	-	73,624	4,82,644	
		6,71,870	3,353	1,21,541	7,96,764	7,96,764

PAPER & DUPLEX BOARD

BILL DATE	BILL NO.	AMOUNT	FREIGHT	GST	TOTAL	
31-03-2023	SH/2022-23/1168	1,56,060	-	28,091	1,84,151	
28-03-2023	MCDK/22-23/717	1,34,400	600	24,300	1,59,300	
20-03-2023	SH/2022-23/1096	11,31,900	-	2,03,742	13,35,642	
17-03-2023	SH/2022-23/1085	11,31,900	-	2,03,742	13,35,642	
16-03-2023	MCDK/22-23/688	1,54,980	1,647	28,193	1,84,820	
10-03-2023	MCDK/22-23/679	68,040	400	12,319	80,759	
10-03-2023	KIL/1/22-23/1845	2,55,220	-	45,940	3,01,160	
07-03-2023	KIL/1/22-23/1841	4,85,240	-	87,343	5,72,583	
06-03-2023	MCDK/22-23/677	87,808	400	15,877	1,04,085	
06-03-2023	KIL/1/22-23/1831	7,30,800	-	1,31,544	8,62,344	
06-03-2023	KIL/1/22-23/1827	2,31,528	4,523	28,326	2,64,377	
	(part of bill)	45,67,876	7,570	8,09,417	53,84,863	53,84,863

TOTAL RAW MATERIAL		53,24,712	10,923	9,46,252	62,81,887	62,81,887
---------------------------	--	------------------	---------------	-----------------	------------------	------------------

TRADED FINISHED GOODS

GIFT PACK BOX

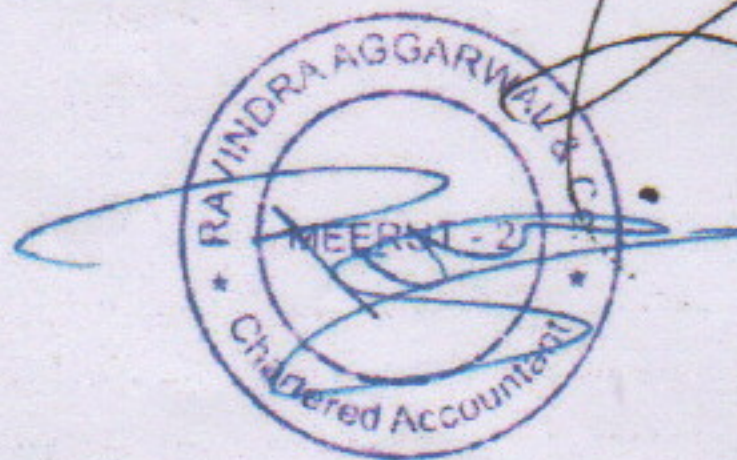
BILL DATE	BILL NO.	AMOUNT	FREIGHT	GST	TOTAL
16-03-2023	22-23/0283	64,017	-	11,523	75,540
	(part of bill)	64,017	-	11,523	75,540

PAPER BAG (CARRY BAG)

BILL DATE	BILL NO.	AMOUNT	FREIGHT	GST	TOTAL
27-01-2023	861	1,473	-	265	1,738
		1,473	-	265	1,738

TOTAL FINISHED GOODS		65,490	-	11,788	77,278	77,278
-----------------------------	--	---------------	---	---------------	---------------	---------------

For S. K. OFFSET (P) LTD.
 (PRADEEP KUMAR AGARWAL)
 DIRECTOR
 DIN: 01109813



For S. K. OFFSET (P) LTD.
 (PRIYANSHU AGARWAL)
 DIRECTOR
 DIN: 05337043

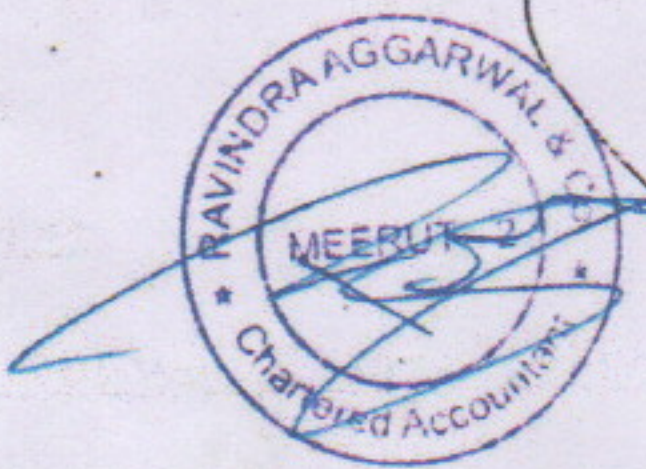
M/S S.K OFFSET PRIVATE LIMITED
15, SPORTS COMLEX ENCLAVE, DELHI ROAD, MEERUT CITY
DETAILS OF CLOSING STOCK & VALUATION THEREOF AS ON 31.03.2023

Closing stock including GST as on 31.03.23	63,59,165.20
Less: GST on closing stock as on 31.03.23	9,58,040.20
Closing stock excluding GST as on 31.03.23	54,01,125.00

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

GST relatable to the Closing Stock as on 31-03-2023 (GST includable in valuation of Closing Stock in terms of Section 145A)	9,58,040
Add: Balance of GST Receivable as on 31.03.2022 (Availed during the year but claimed u/s 145A in earlier year)	-
	<hr/>
	9,58,040
Less: GST on Closing Stock as on 31.03.2022 being allowable u/s 145A having been included in value of closing stock for Income Tax Purposes	8,53,091
Add: GST Receivable as on 31.03.2023 (Being allowable u/s 145A having been paid on purchases)	68,38,468
	<hr/>
	76,91,559
Total effect on profit & loss account of application of the provisions of section 145-A of the Income Tax Act, 1961	(67,33,519)

For S. K. OFFSET (P) LTD.
(PRADEEP KUMAR AGARWAL)
DIRECTOR
DIN: 01109813



For S. K. OFFSET (P) LTD.
(PRIYANSHU AGARWAL)
DIRECTOR
DIN: 05337043