

SKLO MANAGEMENT PRIVATE LIMITED

Regd. Off: EWS - 47/5, Attariya Road, Avas Vikas, Rudrapur,

U S Nagar-263153, Uttarakhand, India

CIN : U74910UR2013PTC000544, Email : sklo.manpower@gmail.com

Balance Sheet as at 31st March 2023

₹ in hundred

Particulars	Note No.	As at 31st March 2023	As at 31st March 2022
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	26,000.00	26,000.00
Reserves and surplus	2	1,69,167.06	1,48,357.52
Money received against share warrants		-	-
		1,95,167.06	1,74,357.52
Share application money pending allotment			
		-	-
Non-current liabilities			
Long-term borrowings	3	9,528.27	22,027.17
Deferred tax liabilities (Net)	4	-	-
Other long term liabilities		-	-
Long-term provisions	5	-	-
		9,528.27	22,027.17
Current liabilities			
Short-term borrowings	6	1,43,132.40	2,54,210.13
Trade payables	7	-	-
(A) Micro enterprises and small enterprises		1,366.15	2,447.49
(B) Others		4,216.55	5,449.12
Other current liabilities	8	7,187.00	-
Short-term provisions	5	3,09,463.97	2,68,228.05
		4,65,366.07	5,30,334.79
TOTAL		6,70,061.40	7,26,719.48
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets			
Property, Plant and Equipment		20,608.64	21,130.31
Intangible assets		-	-
Capital work-in-Progress		-	-
Intangible assets under development		-	-
Non-current investments		-	-
Deferred tax assets (net)	4	1,627.02	1,746.96
Long-term loans and advances	10	-	-
Other non-current assets	11	2,487.50	1,555.00
		24,723.16	24,432.27
Current assets			
Current investments		-	-
Inventories		-	-
Trade receivables	12	2,13,614.81	5,56,738.55
Cash and cash equivalents	13	19,313.25	18,750.03
Short-term loans and advances	10	45,820.00	31,280.00
Other current assets	14	3,66,590.18	95,518.63
		6,45,338.24	7,02,287.21
TOTAL		6,70,061.40	7,26,719.48

Significant Accounting Policies & Notes to the Accounts 25

The accompanying notes are an integral part of the financial statements.

As per our report of even date annexed

For ANKG & ASSOCIATES

Chartered Accountants

(FRN: 020753N)

CA NAKESH KUMAR GUPTA
PARTNER

Membership No.: 075291

Place: Gurgaon

Date: 31/08/2023

UDIN : 23075291BQZHNC6030

SKLO MANAGEMENT PVT. LTD.

For and on behalf of the Board of Directors

RAJESH KUMAR

Director

DIN: 03075145

Address: 404 IMT View

Society, IMT Manesar, GH 52

Gurgaon 122001 HR

Director

SKLO MANAGEMENT PVT. LTD.

KAUSHAL YADAV

Director

DIN: 03609272

Address: 404 IMT View

Society, IMT Manesar, GH 52

Gurgaon 122001 HR

Director

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Notes to Financial statements for the year ended 31st March 2023

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital

₹ in hundred

Particulars	As at 31st March 2023	As at 31st March 2022
Authorised :		
300000 (31/03/2022:300000) Equity shares of Rs. 10.00/- par value	30,000.00	30,000.00
	-	-
Issued :		
260000 (31/03/2022:260000) Equity shares of Rs. 10.00/- par value	26,000.00	26,000.00
	-	-
Subscribed and paid-up :		
260000 (31/03/2022:260000) Equity shares of Rs. 10.00/- par value	26,000.00	26,000.00
Total	26,000.00	26,000.00

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period**Equity shares**

₹ in hundred

	As at 31st March 2023		As at 31st March 2022	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	2,60,000	26,000.00	2,60,000	26,000.00
Issued during the Period				
Redeemed or bought back during the period	-	-	-	-
Outstanding at end of the period	2,60,000	26,000.00	2,60,000	26,000.00

Right, Preferences and Restriction attached to shares**Equity shares**

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

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Director



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Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2023		As at 31st March 2022	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity [NV: 10.00]	HARENDER RAO	65,900	25.35	65,900	25.35
Equity [NV: 10.00]	RAJESH KUMAR	1,28,300	49.35	1,28,300	49.35
Equity [NV: 10.00]	KAUSHAL YADAV	65,800	25.31	65,800	25.31
	Total :	2,60,000	100.01	2,60,000	100.01

Details of shares held by Promoters

		Current Year					Previous Year				
		Shares at beginning		Shares at end		% Change	Shares at beginning		Shares at end		% Change
Promoter name	Particulars	Number	%	Number	%		Number	%	Number	%	
RAJESH KUMAR	Equity [NV: 10.00]	128300	49.35	128300	49.35	0.00	128300	49.35	128300	49.35	0.00
KAUSHAL YADAV	Equity [NV: 10.00]	65800	25.31	65800	25.31	0.00	65800	25.31	65800	25.31	0.00
Total		194100		194100			194100		194100		

Note No. 2 Reserves and surplus

₹ in hundred

Particulars	As at 31st March 2023	As at 31st March 2022
Surplus		
Opening Balance	1,48,357.52	1,62,040.92
Add: Profit for the year	20,809.54	-
Less: Loss for the year	-	(13,683.40)
Closing Balance	1,69,167.06	1,48,357.52
Balance carried to balance sheet	1,69,167.06	1,48,357.52

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Note No. 3 Long-term borrowings

₹ in hundred

Particulars	As at 31st March 2023			As at 31st March 2022		
	Non-Current	Current Maturities	Total	Non-Current	Current Maturities	Total
Term Loan - From banks						
Business Loan From HDFC Bank unsecured	-	-	-	-	9,917.83	9,917.83
GECL Loan from HDFC Bank secured	9,528.27	12,803.02	22,331.29	22,027.17	12,016.68	34,043.85
	9,528.27	12,803.02	22,331.29	22,027.17	21,934.51	43,961.68
Term Loan - From Others						
Unsecured Loan from Directors & Relatives of Directors	-	10,000.00	10,000.00	-	-	-
	-	10,000.00	10,000.00	-	-	-
The Above Amount Includes						
Secured Borrowings	9,528.27	12,803.02	22,331.29	22,027.17	12,016.68	34,043.85
Unsecured Borrowings	-	10,000.00	10,000.00	-	9,917.83	9,917.83
Amount Disclosed Under the Head "Short Term Borrowings"(Note No. 6)		(22,803.02)	(22,803.02)		(21,934.51)	(21,934.51)
Net Amount	9,528.27	0	9,528.27	22,027.17	0	22,027.17

a. Term of Repayment of Loan**i. GECL Loan**

Working capital – Guaranteed Emergency Credit Line Loan of Rs.37.60 Lakhs is taken from HDFC Bank during the year 2020-21 at interest rate of 8.25% p.a. (floating), repayable in 48 EMIs. After 12 months of Moratorium period EMI of Rs.1,18,259/- per month including interest is payable.

Secured by trade receivables and personal guarantee of directors.

ii. Loans from directors is Unsecured carrying NIL rate of Interest and repayable within 12 months.**Note No. 3(a) Long-term borrowings: Unsecured Loan from Directors & Relatives of Directors**

₹ in hundred

Particulars	As at 31st March 2023		
	Non-Current	Current Maturities	Total
Loan from Directors	-	10,000.00	10,000.00
Total	-	10,000.00	10,000.00

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Note No. 4 Deferred Tax

₹ in hundred

Particulars	As at 31st March 2023	As at 31st March 2022
Deferred tax assets		
Deferred tax Assets	1,627.02	1,746.96
Gross deferred tax asset	1,627.02	1,746.96
Net deferred tax assets	1,627.02	1,746.96
Net deferred tax liability	-	-

Note No. 5 Provisions

₹ in hundred

Particulars	As at 31st March 2023			As at 31st March 2022		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Provision for employee benefit						
Wages and Salaries Payable	-	1,97,274.37	1,97,274.37	-	1,38,387.27	1,38,387.27
	-	1,97,274.37	1,97,274.37	-	1,38,387.27	1,38,387.27
Other provisions						
Audit Fee Payable	-	850.00	850.00	-	877.50	877.50
Directors Remuneration	-	1,812.20	1,812.20	-	-	-
Provision statutory liabilities [Note No 5(a)]	-	1,00,747.88	1,00,747.88	-	1,18,492.99	1,18,492.99
Other Provision [Note No 5(b)]	-	495.73	495.73	-	1,427.51	1,427.51
Current tax provision	-	8,283.79	8,283.79	-	9,042.78	9,042.78
	-	1,12,189.60	1,12,189.60	-	1,29,840.78	1,29,840.78
Total	-	3,09,463.97	3,09,463.97	-	2,68,228.05	2,68,228.05

Note No. 5(a) : Provision statutory liabilities

₹ in hundred

Particulars	As at 31st March 2023		As at 31st March 2022	
	Long-term	Short-term	Long-term	Short-term
EPF Payable	-	44,527.56	-	35,221.81
ESI Payable	-	9,880.50	-	8,008.17
TDS Payable	-	636.87	-	3,350.03
GST Payable	-	45,512.35	-	71,791.68
Gram Panchayat Tax Payable	-	48.08	-	89.18
LWF Payable	-	142.52	-	32.12
Total	-	1,00,747.88	-	1,18,492.99

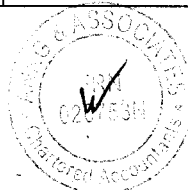
Note No. 5(b) : Other Provision

₹ in hundred

Particulars	As at 31st March 2023		As at 31st March 2022	
	Long-term	Short-term	Long-term	Short-term
Telephone Expenses Payable	-	224.54	-	181.01
Office Rent Payable	-	115.00	-	1,215.00
License Fee Payable	-	-	-	31.50
Electricity Expenses Payable	-	31.19	-	-
Professional Fees and Consultancy Payable	-	125.00	-	-
Total	-	495.73	-	1,427.51

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Note No. 6 Short-term borrowings

₹ in hundred

Particulars	As at 31st March 2023	As at 31st March 2022
Loans Repayable on Demands - From banks		
HDFC Bank CC A/c secured	1,20,329.38	2,32,275.62
	1,20,329.38	2,32,275.62
Current maturities of long-term debt	22,803.02	21,934.51
	22,803.02	21,934.51
Total	1,43,132.40	2,54,210.13

a. Term of Repayment of Loan

- i. Working Capital CC Limit is taken from HDFC Bank for Rs. 250 Lakhs @ 7.50% (floating), repayable on demand and renewable annual basis.
Secured by trade receivables and personal guarantee of directors.

Note No. 7 Trade payables

₹ in hundred

Particulars	As at 31st March 2023	As at 31st March 2022
(A) Micro enterprises and small enterprises		
Sundry Creditors	1,366.15	2,447.49
	1,366.15	2,447.49
(B) Others		
Sundry Creditors	4,216.55	5,449.12
	4,216.55	5,449.12
Total	5,582.70	7,896.61

Trade Payables Ageing Schedule

₹ in hundred

Particular	Current Year					Previous Year				
	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total
MSME	1366.15				1366.15	1820.80	626.69			2447.49
Others	4216.55				4216.55	5449.12				5449.12
Disputed Dues-MSME					0.00					0.00
Disputed- Others					0.00					0.00

Note No. 8 Other current liabilities

₹ in hundred

Particulars	As at 31st March 2023	As at 31st March 2022
Others payables		
Advance Against Immovable Property unsecured	7,187.00	-
	7,187.00	-
Total	7,187.00	-

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Note No. 9 Property, Plant and Equipment and Intangible assets as at 31st March 2023

Assets	Gross Block						Accumulated Depreciation/ Amortisation				Net Block	
	Useful Life (In Years)	Balance as at 1st April 2022	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2023	Balance as at 1st April 2022	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2023	Balance as at 31st March 2023	Balance as at 31st March 2022
A Tangible assets												
Own Assets												
Car	8.00	23,667.87	-	-	-	23,667.87	20,350.48	843.56	-	21,194.04	2,473.83	3,317.39
E-Bike	3.00	265.65	-	-	-	265.65	238.68	13.69	-	252.37	13.28	26.97
Company Flat	60.00	26,011.04	-	-	-	26,011.04	8,959.07	830.43	-	9,789.50	16,221.54	17,051.97
Furniture and Fixture	10.00	1,636.00	900.00	-	-	2,536.00	1,471.16	105.24	-	1,576.40	959.60	164.84
Office Equipment	5.00	2,656.26	-	-	-	2,656.26	2,423.44	72.54	-	2,495.98	160.28	232.82
Air Conditioner	5.00	-	617.19	-	-	617.19	-	227.87	-	227.87	389.32	-
Computer and Peripheral	3.00	1,444.41	343.22	-	-	1,787.63	1,108.09	288.75	-	1,396.84	390.79	336.32
Total (A)		55,681.23	1,860.41	-	-	57,541.64	34,550.92	2,382.08	-	36,933.00	20,608.64	21,130.31
P. Y Total		55,681.23	-	-	-	55,681.23	31,669.31	2,881.61	-	34,550.92	21,130.31	24,011.92

Out of Assets mentioned in herein above at Note No 9, following assets are not registered in the name of the company :

Assets	Name of Registered Person	WDV as on 31/03/2023	WDV as on 31/03/2022
Car	Director of the company	616.25	616.25
Company Flat	Director of the company	16,221.54	17,051.97

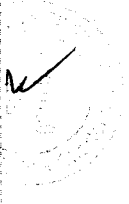
General Notes :

- No depreciation if remaining useful life is negative or zero.
- If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2022 less residual value.
- Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F. Y.
- If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.

* Depreciation rate = $(1 - ((\text{residual value/wdv as on 31.3.2022}) \text{raise to power } 1/\text{remaining useful life in years})) \times 100$

SKLO MANAGEMENT PVT. LTD.

(Signature)
Director



SKLO MANAGEMENT PVT. LTD.
(Signature)
Director

SKLO MANAGEMENT PRIVATE LIMITED

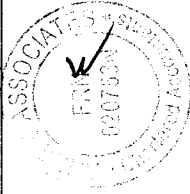
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Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Useful Life (In Years)		Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
								8.00	Shift Type			
								8	Single			
Car		01/04/2013	12,325.00	616.25	616.25	6	7	8	Single	10	11	12
Op. adjust			-	0.01	0.01		2920.00	0.00		0.00	31.97	-
Car	S Cross Nexa	23/05/2018	11,342.87	567.14	2,701.13		2920.00	1409.00		365.00	0.00	-
Total			23,667.87	1,183.39	3,317.39		2920.00	1409.00		365.00	31.23	843.56

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Useful Life (In Years)		Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
								60.00	Shift Type			
								8	Single			
Residential Flat		01/04/2013	23,172.23	1,158.61	14,764.94	6	7	8	Single	10	11	12
Residential Flat		20/02/2014	132.58	6.63	88.43		21900.00	2962.00		365.00	4.87	719.05
Addition		31/01/2018	2,706.23	135.31	2,198.60		21900.00	1521.00		365.00	4.87	4.31
Total			26,011.04	1,300.55	17,051.97		21900.00	1521.00		365.00	4.87	107.07
												830.43



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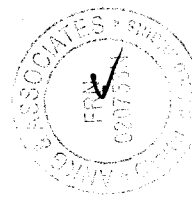
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Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset	Furniture and Fixture		Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2022)	Remaining useful life as on 31.3.2022 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate* (col5 * col11 * col10 / 365)	Depreciation (col5 * col11 * col10 / 365)
	Useful Life (In Years)	Shift Type											
			2	3	4	5	6	7	8	9	10	11	12
Furniture and Fixture			01/08/2014	254.18	12.71	25.83		3650.00	2800.00	850.00	365.00	25.89	6.69
Furniture and Fixture			19/06/2014	921.82	46.09	90.22		3650.00	2843.00	807.00	365.00	25.89	23.36
Furniture and Fixture			21/09/2014	460.00	23.00	48.79		3650.00	2749.00	901.00	365.00	25.89	12.63
Office Furniture			24/12/2022	900.00	45.00	-		3650.00	0.00	3650.00	98.00	25.89	62.56
Total				2,536.00	126.80	164.84							105.24



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Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Office Equipment Office equipment	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Useful Life (In Years)			Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
							Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2022)	Remaining useful life as on 31.3.2022 (In Days) (col7 - col8)			
1		2	3	4	5	6	7	8	9	10	11	12
CCTV		15/09/2015	195.00	9.75	9.75		1825.00	2390.00	-565.00	0.00	45.07	-
Invertor		15/03/2016	78.00	3.90	3.90		1825.00	2208.00	-383.00	0.00	45.07	-
Air Conditioner		10/05/2015	904.00	45.20	45.20		1825.00	2518.00	-693.00	0.00	45.07	-
Mobile Handset		11/12/2017	858.50	42.93	67.44		1825.00	1572.00	253.00	253.00	45.07	24.52
Air Conditioner		28/02/2019	265.63	13.28	42.29		1825.00	1128.00	697.00	365.00	45.07	19.06
Invertor		05/05/2018	270.92	13.55	26.55		1825.00	1427.00	398.00	365.00	45.07	11.97
CCTV		02/11/2020	84.21	4.21	37.69		1825.00	515.00	1310.00	365.00	45.07	16.99
Total			2,656.26	132.81	232.82							72.54



SKLO MANAGEMENT PVT. LTD.

Director

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SKLO MANAGEMENT PRIVATE LIMITED

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CIN : U74910UR2013PTC000544, Email : sklo.manpower@gmail.com

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Computer and Peripheral Computers and data processing units	Useful Life (In Years)			Shift Type			Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)	
		3.00	Single	Standard life as per Co.s act 2013 (In Days)	Date of sale of assets if any	Life elapsed (In Days) (difference between date of purchase to 31.3.2022)	Remaining useful life as on 31.3.2022 (In Days) (col7 - col8)				
I	2	3	4	5	6	7	8	9	11	12	
Computer and Peripherals	13/06/2015	480.00	24.00	24.00		1095.00	2484.00	-1389.00	0.00	63.16	-
Laptop-Shivam	20/01/2021	423.73	21.19	136.92		1095.00	436.00	659.00	365.00	63.16	86.48
Laptop-Mainfram	22/01/2021	540.68	27.03	175.40		1095.00	434.00	661.00	365.00	63.16	110.78
Laptop	06/01/2023	144.07	7.20	-		1095.00	0.00	1095.00	85.00	63.16	21.19
Printer	09/09/2022	199.15	9.96	-		1095.00	0.00	1095.00	204.00	63.16	70.30
Total		1,787.63	89.38	336.32							288.75

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Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	E-Bike Motor Vehicles	Useful Life (In Years)				3.00 Single		Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
		Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)			
1	2	3	4	5	6	7	8	9	11	12
E Bike	07/11/2019	265.65	13.28	26.97		1095.00	876.00	219.00	63.16	13.69
Total		265.65	13.28	26.97						13.69

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Air Conditioner Office equipment	Useful Life (In Years)				5.00 Single		Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
		Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)			
1	2	3	4	5	6	7	8	9	11	12
Air conditioner	06/06/2022	617.19	30.86	-		1825.00	0.00	1825.00	45.07	227.87
Total		617.19	30.86	-						227.87

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Note No. 10 Loans and advances

₹ in hundred

Particulars	As at 31st March 2023		As at 31st March 2022	
	Long-term	Short-term	Long-term	Short-term
Other loans and advances				
Loans and Advances [Note No 10(a)]	-	45,820.00	-	31,280.00
	-	45,820.00	-	31,280.00
Total	-	45,820.00	-	31,280.00

Note No. 10(a) Loans and advances : Other loans and advances: Loans and Advances

₹ in hundred

Particulars	As at 31st March 2023		As at 31st March 2022	
	Long-term	Short-term	Long-term	Short-term
Advance to Staff	-	8,020.00	-	280.00
Advances to Others	-	37,800.00	-	31,000.00
Total	-	45,820.00	-	31,280.00

Note No. 11 Other non-current assets

₹ in hundred

Particulars	As at 31st March 2023	As at 31st March 2022
Other Assets		
Security Deposit for License	2,487.50	1,555.00
Total	2,487.50	1,555.00

Note No. 12 Trade receivables

₹ in hundred

Particulars	As at 31st March 2023	As at 31st March 2022
Secured, Considered good	-	-
Unsecured, Considered Good	2,13,614.81	5,56,738.55
Doubtful	-	-
Allowance for doubtful receivables	-	-
Total	2,13,614.81	5,56,738.55

(Current Year)

₹ in hundred

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	1,77,314.39	28,798.67	-	6,661.27	840.48	2,13,614.81
(ii) Undisputed Trade Receivables (considered doubtful)	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Provision for doubtful receivables	-	-	-	-	-	-

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(Previous Year)

₹ in hundred

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	5,49,236.80	-	6,661.27	-	840.48	5,56,738.55
(ii) Undisputed Trade Receivables (considered doubtful)	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Provision for doubtful receivables	-	-	-	-	-	-

Trade Receivable Ageing Schedule

₹ in hundred

Particular	Current Year						Previous Year					
	Less than 6 Months	More than 6 Months	1-2 Years	2-3 Years	More than 3 Yrs	Total	Less than 6 Months	More than 6 Months	1-2 Years	2-3 Years	More than 3 Yrs	Total
Secured, Considered good, Undisputed						0.00						0.00
Secured, Considered good, Disputed						0.00						0.00
Unsecured, Considered Good, Undisputed	177314.39	28798.67		6661.27	840.48	213614.81	549236.80		6661.27		840.48	556738.55
Unsecured, Considered Good, Disputed						0.00						0.00
Doubtful, Undisputed		0.00				0.00						0.00
Doubtful, Disputed						0.00						0.00
Provision for doubtful receivables						0.00						0.00

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Note No. 13 Cash and cash equivalents

₹ in hundred

Particulars	As at 31st March 2023	As at 31st March 2022
Balance with banks		
Other balances with banks [Note No 13(a)]	328.75	1,867.99
Total	328.75	1,867.99
Cash in hand		
Cash in hand	18,984.50	16,882.04
Total	18,984.50	16,882.04
Total	19,313.25	18,750.03

Note No. 13(a) Cash and cash equivalents: Balance with banks: Other balances with banks

₹ in hundred

Particulars	As at 31st March 2023	As at 31st March 2022
Andhra Bank	303.41	1,406.08
HDFC Bank A/c	25.34	461.91
Total	328.75	1,867.99

Note No. 14 Other current assets


₹ in hundred

Particulars	As at 31st March 2023	As at 31st March 2022
Other Assets		
TDS Deducted by Parties	67,187.36	60,730.90
Income Tax Refundable	2,332.35	34,289.82
GST Tax, Interest and Late Fee Advance	-	497.91
Receivable Bill to Issue	2,96,673.59	-
Advance to suppliers	396.87	-
Rounded Off	0.01	-
Total	3,66,590.18	95,518.63

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Note No. : 25

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

A. SIGNIFICANT ACCOUNTING POLICIES

1. Background:

SKLO Management Private Limited ("the Company") was incorporated on 16th January 2013.

Authorised Capital of the company consist of -

- i. Equity Share Capital : Rs.30,00,000/- (3,00,000 Equity Shares of Rs.10/- each)
- ii. Preference Share Capital : Nil

The main objects of the Company include inter alia to carry on the business of supply of all type of manpower supply, consultancy & related services.

Paid Up Share Capital of the company consist of -

- i. Equity Share Capital : Rs.26,00,000/- (2,60,000 Equity Shares of Rs.10/- each)
- ii. Preference Share Capital : Nil

2. Basis of Accounting and Preparation of Financial Statements:

The financial statements are prepared under the historical cost convention on an accrual basis in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) and Accounting Standards (AS) under Section 133 of the Companies Act, 2013 ("the Act") read with Rule 7 of the Companies (Accounts) Rules, 2014, as amended. These financial statements have been prepared on a going concern basis and the accounting policies have been consistently applied by the company.

3. Disclosure relaxation:

As per Amendment in Companies (Specification of Definitions Details) Rules, 2014, vide Notification GSR 700(E) dated 15th September, 2022, the Company is a Small Company. Also the Company is a small and medium sized company (SMC) as defined in the Companies (Accounting Standards) Rules, 2021 notified under the Companies Act 2013. Accordingly, the company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company

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4. Use of Estimates

The preparation of financial statements in conformity with the generally accepted accounting principles in India requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, during the reporting period. Although such estimates and assumptions are made on a reasonable and prudent basis taking into account all available information, actual results could differ from these estimates and assumptions and such differences, if arise, are recognized in the period in which the results are crystallized.

5. Current and non-current classification

All the assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013.

Assets:

An asset is classified as current when it satisfies any of the following criteria:

- i) It is expected to be realized in, or is intended for sale or consumption in, the Company's normal operating cycle;
- ii) It is held primarily for the purpose of being traded;
- iii) It is expected to be realized within 12 months after the reporting date; or
- iv) It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.

Liabilities:

A liability is classified as current when it satisfies any of the following criteria:

- i) It is expected to be settled in the Company's normal operating cycle;
- ii) It is held primarily for the purpose of being traded;
- iii) It is due to be settled within 12 months after the reporting date; or
- iv) The Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

Current assets / liabilities include the current portion of non-current financial assets / liabilities respectively. All other assets / liabilities are classified as non-current.

6. Operating Cycle

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

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7. Revenue Recognition: -

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company, the revenue can be reliably measured and there is certainty of ultimate collection.

Other income is accounted when the right to receive it is established

Sale of Goods

Revenue from sales of goods is recognised when significant risks and rewards of ownership are transferred to customers and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of the goods. Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

Revenue from the sale of goods includes excise duty, if any and is net of returns, GST and applicable trade discounts and allowances.

Sale of Services

Revenue from services is recognised when services provided and to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured over the period of the contract or as per the terms of agreement, as the case may be.

8. Cash Flow Statement

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

Cash comprises cash in hand and demand deposits with banks with maturity period upto 12 months. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

However since company is a small company as per the definition under the Company Act, accordingly Cash Flow Statement is not prepared as part of financial statement

9. Property, Plant & Equipment :-

Tangible Assets

Tangible fixed assets are stated at the cost of acquisition or construction, less accumulated depreciation and impairment losses, if any. The cost of an item of tangible fixed assets comprises its purchase price, including import duties and other non-refundable taxes or levies and any attributable costs of bringing the asset to its working condition for its intended use. Any trade discount and rebates are deducted in arriving at the purchase price.

Advances paid towards acquisition of tangible fixed assets outstanding at each Balance Sheet date, are shown under long-term loans and advances and cost of assets not ready for intended use before the year end, are shown as capital work in progress.

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Subsequent expenditure related to an item of tangible fixed assets are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance

Intangible Assets

Intangible assets are stated at cost less accumulated amortization and impairment. Intangible assets are amortized over their respective individual estimated useful lives on a straight-line basis, from the date that they are available for use. The estimated useful life of an identifiable intangible asset is based on a number of factors including the effects of obsolescence, demand, competition, and other economic factors (such as the stability of the industry, and known technological advances), and the level of maintenance expenditures required to obtain the expected future cash flows from the asset.

Amortization methods and useful lives are reviewed periodically including at each financial year end.

Company has adopted cost model for all class of items of Property Plant and Equipment.

10. Depreciation :-

Depreciation on Tangible Property, Plant & Equipment is provided to the extent of depreciable amount on the Written down Value (WDV) Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013. Depreciation is calculated on a pro-rata basis from the date of installation till the date the assets are sold or disposed. Individual assets costing less than Rs.5,000/- are depreciated in full in the year of acquisition

The depreciable amount of an intangible asset should be allocated on a systematic basis over the best estimate of its useful life.

The intangible assets are amortised on a straightline basis from the day they are available for use, over a useful life ranging from 2-5 years depending upon the nature and utility of the asset.

The carrying amount of assets is reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognised wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets, net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the asset.

After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

Effectively Depreciation rate = $(1 - ((\text{residual value/wdv as on 31.3.2022}) \text{ raise to power } 1/\text{remaining useful life in years}))) * 100$

11. Dividend and interest income

Dividend income is recognized when the unconditional right to receive the income is established. Income from interest on deposits, loans and interest bearing securities is recognized on a time proportion basis.

Interest on refunds such as income tax refunds is recognized on receipt basis

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12. Impairment of assets: -

The Company assesses at each Balance Sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. Recoverable amount is higher of an asset's net selling price and its value in use. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in the Statement of Profit and Loss. If at the Balance Sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount.

13. Foreign currency Transactions: -

Transactions arising in foreign currencies during the year are converted at the rates closely approximating the rates ruling on the transaction dates. Liabilities and receivables in foreign currency are restated at the year-end exchange rates. All exchange rate differences arising from conversion in terms of the above are included in the statement of profit and loss.

14. Investments :-

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminutions in value is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

15. Inventories :-

Inventories are valued as under:-

1. Inventories : Lower of cost or net realizable value on FIFO basis
2. Scrap / Waste : At net realizable value.

Net realizable value (NRV) is the estimated selling price in the ordinary course of the business, less the estimated costs of completion and the estimated costs necessary to make the sale.

Raw materials, stores and spares and packing materials

Lower of cost or net realisable value. Cost is determined on Average basis and includes all the cost incurred in bringing the goods to be their present location and condition.

Finished goods

Lower of cost and net realisable value. Cost includes cost of raw materials, cost of conversion , direct overheads which are incurred to bring the inventories to their present location and condition.

Carrying amount of inventories as at 31st March 2023 is NIL

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16. Government Grants :-

- i. In case of Government grant received in relation to depreciable assets: - The amount of grant shall be deducted from the actual cost of the assets.
- ii. In case of Government grant received in relation of non-depreciable assets:- The amount of grant shall be recognised as income over the same period over which the cost of meeting such obligation is charged to income.
- iii. Government grants received, other than as above grants, shall be recognised as income over the period necessary to match them with the related cost which they are intended to compensate.

17. Borrowing cost:-

Borrowing costs that are attributable to the acquisition or construction of the qualifying assets are capitalized as part of the cost of such assets. A qualifying assets is one that necessarily takes a substantial period of time to get ready for its intended uses or sale. All other borrowing costs are charged to revenue in the year of incurrence.

The amount of borrowing cost capitalized during the year is NIL

18. Retirement Benefits:-

Defined benefit plans & Compensated leave of absence

The retirement benefits are accounted for as and when liability becomes due for payment. The company has not taken any policy for the employee retirement benefit. Actuarial valuation for computation of retirement benefit is not done..

Defined contribution plans

The Company's contributions to defined contribution plans are charged to profit or loss as and when the services are received from the employees.

Having regard to nature of business of the company where duration of labour not fixed not retirement plan taken

19. Taxes on Income:-

Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income tax payable in India is determined in accordance with the provisions of the Income Tax Act, 1961. Tax expense relating to foreign operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

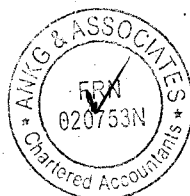
Minimum alternative tax (MAT) paid in accordance to the tax laws, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax after the tax holiday period. Accordingly, MAT is recognized as an asset in the balance sheet when it is probable that the future economic benefit associated with it will flow to the Company and the asset can be measured reliably.

Deferred tax expense or benefit is recognized on timing differences being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

In the event of unabsorbed depreciation and carry forward of losses, deferred tax assets are recognized only to the extent that there is virtual certainty that sufficient future taxable income will be available to

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realize such assets. In other situations, deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available to realize these assets.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance taxes paid and income tax provisions arising in the same tax jurisdiction and where the Company intends to settle the asset and liability on a net basis.

The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.

20. Provisions, Contingent Liabilities and Contingent Assets:- (AS-29)

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.

Contingent Liabilities is disclosed in Notes to the account for:-

- (i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or
- (ii) Present Obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.

21. Lease

The lease arrangement is classified as either a finance lease or an operating lease, at the inception of the lease, based on the substance of the lease arrangement.

Finance leases

A finance lease is a lease that transfers substantially all the risks and rewards incident to ownership of an asset. A finance lease is recognized as an asset and a liability at the commencement of the lease, at the lower of the fair value of the asset and the present value of the minimum lease payments. Initial direct costs, if any, are also capitalized and, subsequent to initial recognition, the asset is accounted for in accordance with the accounting policy applicable to that asset. Minimum lease payments made under finance leases are apportioned between the finance expense and the reduction of the outstanding liability. The finance expense is allocated to each period during the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability.

Operating leases

Other leases are operating leases, and the leased assets are not recognized on the Company's balance sheet. Payments made under operating leases are recognized in the statement of profit and loss on a straight-line basis over the term of the lease.

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22. Earnings per share

Disclosure in respect of Accounting Standard – 20 on "Earnings Per Share" as notified under the Companies (Accounting Standards) Rules, 2006, as amended The basic earnings per share ("EPS") is computed by dividing the profit after tax for the year by the weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, profit after tax for the year and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares. The dilutive potential equity shares are deemed converted as of the beginning of the period, unless they have been issued at a later date.

However computation and disclosure of Diluted Earning Per Share is not applicable on the company

23. General:

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

SKLO MANAGEMENT PVT. LTD.


Director



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Director

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SKLO MANAGEMENT PRIVATE LIMITED

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(B) NOTES ON ACCOUNTS

(All Amounts are in Hundreds unless otherwise specified specifically)

1. The SSI (MSME) status of the creditors-

Total outstanding balance of MSME Creditors as on 31/03/2023 -

Current Year (FY 2022-23)	:-	Rs. 1,366.15
Previous Year (FY 2021-22)	:-	Rs. 2,447.49

No Interest is provided for any delay in payment to MSME creditors.

2. The title of all fixed assets are clear in the name of the company subject to equitable mortgage and/or hypothecation of assets with the financial institution to secure the loan(s) taken by the company from bank(s).

Out of Assets mentioned in Note No 9 to the financial statements, following assets are not registered in the name of the company :

Assets	Name of Registered Person	WDV as on 31/03/2023	WDV as on 31/03/2022
Car	Rajesh Kumar - Director of the company (life over)	616.25 <i>(No depreciation is provided since remaining useful life is zero)</i>	616.25
Company Flat	Harender Rao – Relative of Directors of the company	16,221.54	17,051.97

3. Directors Remuneration for the year ended on 31st March, 2023 :-

Current Year (FY 2022-23)	:-	Rs. 18,000.00
Previous Year (FY 2021-22)	:-	Rs. 18,000.00

4. Trade receivables and Loans & Advances have been taken at value at which it is realizable.

5. Trade payables and Unsecured Loans have been taken at value at which it is payable.

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6. Payments to Auditors (excluding GST charged and reimbursement of fee deposited):-

Auditors Remuneration	2022-23	2021-22
Audit Fees	750.00	970.00
Consultancy on Company Law Matters	150.00	125.00
Consultancy – Other Matters	1075.00	420.00
Certification Fees	Nil	35.00
Total	1975.00	1550.00

7. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.

8. The retirement benefits are accounted for as and when liability becomes due for payment. The company has not taken any policy for the employee retirement benefit. Actuarial valuation for computation of retirement benefit which is required to be provided for during the year is not done. The gratuity has not been provided in books. The gratuity shall be provided in books as and when the liability for it becomes due for payment.

The leave encashment is accounted for as and when the liability for it becomes due for payment

9. Advance to others includes advances to concerns in which directors are interested:

Name of Concern	Current Year Closing Balance	Previous Year Closing Balance
Nil		

10. Related Party disclosure

Disclosures in respect of AS - 18 'Related Party Disclosures' as specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014, as amended

(A) Related Parties and their Relationship where controls exists

(I) Key Management Personnel

1. Rajesh Kumar, Director
2. Kaushal Yadav, Director
3. M/s Alliance Manpower Services (Prop. Rajesh Kumar, director in company)

(II) Other Related Parties

1. M/s New Era Industrial Services Pvt. Ltd. (Company under same management due to Common Directors)
2. Harender Rao (Relative of Director)

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Transactions with Related parties

(Figure in Hundred)

Particulars	Transactions during the year			
	Current Year (2022-23)		Previous Year (2021-22)	
	Key Management Personnel	Other related parties	Key Management Personnel	Other related parties
Advance Paid				
Received Back				
Advance Received for FA		7,187.00		
Loan Given				
Loan Received Back				
Loan Taken	5,62,500.00		1,22,500.00	
Loan Repaid	5,52,500.00		1,55,629.37	34,306.58
Interest Received				
Interest Paid				1,213.54
Remuneration Paid	18,000.00	2,400.00	18,000.00	2,400.00
Transfer of FA				
Rent Paid	1,800.00		1,350.00	
Other Payment / credits (for services obtained)	Nil	3,687.23	35,000.00	8,200.00

Transaction details & Outstanding Balances

S. No.	Name	Nature of Transaction	Amt. Received / Bill Credit / Debit	Amt. Paid/ Repaid	Outstanding Balance as on 31-03-2023
1	Harender Rao	Advance against Property	7,187.00	Nil	7,187.00 Cr
2	Alliance Manpower Services	Unsecured Loan	5,62,500.00	5,52,500.00	10,000.00 Cr
3	Kaushal Yadav	Director Remuneration		9,000.00	913.60 Cr
4	Rajesh Kumar	Director Remuneration		9,000.00	898.60
5	Harender Rao	Salary		2,400.00	Nil
6	Harender Rao	Recruitment Charges		3,687.23	36.87 Dr
7	Rajesh Kumar	Rent (Rent amount excluding GST)		1,800.00	115.00 Cr

- During the year the company has taken services of manpower recruitment services from relative of director. It is at Arms Length Price at rate as prevailing in relevant industry from time to time.
- During the year company has paid rent for office premises to its director at Arms Length Price prevailing in the area.
- During the year company has taken & repaid loan from its director. Loan carries NIL rate of interest

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11. Other income include:-

	<u>2022-23</u>	<u>2021-22</u>
Interest on Income Tax Refund	4,943.61	4,124.70
Balances Settlement Adjustment	2,684.80	8,470.75

12. Major components of Deferred tax

Particulars	Amount as at 31.03.2023	Amount as at 31.03.2022
A) Deferred Tax Liability		
Depreciation		
Others		
<i>Total</i>	<i>NIL</i>	<i>NIL</i>
B) Deferred Tax Assets		
Fixed Assets (Property Plant & Equipment)	1627.02	1746.96
<i>Total</i>	<i>1627.02</i>	<i>1746.96</i>
Net Deferred Tax liabilities/(assets) (A-B)	(1627.02)	(1746.96)

13. Lease / Rent Payment -

Company has taken its office premises on monthly rent of Rs.15,000/- (INR Fifteen Thousand only). This lease is to be categorized as Operating Lease. Present and future obligation of rental payments on the basis of existing rent agreement :-

	<u>FY 2022-23</u>	<u>FY 2021-22</u>
	(Current Year)	(next year)
Rent Amount (per annum)	1,800.00	1,800.00

14. Quantitative Details Of Opening Stock Turnover, Production Purchases, Closing Stock

Description	2022-23	2021-22
Company is Provider of Service only and no stock is maintained		

15. Value of Imports

	<u>Current Year</u>	<u>Previous Year</u>
Raw Material	Nil	Nil
Finished Goods	Nil	Nil
Services	Nil	Nil

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	<u>Current Year</u>	<u>Previous Year</u>
16. Expenditure in Foreign Currency	Nil	Nil
Earning in Foreign Exchange	Nil	Nil

17. All assets and liabilities are presented as Current or Non-current as per criteria set out in Revised Schedule III to the Company's Act, 2013. Based on the nature of operation of the company and realization from the trade receivable, the company has ascertained its operating cycle of less than 12 months. Accordingly 12 months period has been considered for the purpose of Current /Non-current classification of assets & liabilities.

18. Statutory Liabilities vis-à-vis GST collected on bills issued during the year is not routed through Profit & Loss A/c and not considered as revenue of the company.

These statutory liabilities considered as part of current liability and same is deposited with the respective account of government treasury/department as per requirement of respective Acts and Rules

Statutory Liabilities vis-à-vis Employer contribution towards ESI, EPF & LWF etc as collected on bills issued during the year is routed through Profit & Loss A/c and considered as revenue of the company

19. Disclosure of Details and Terms and conditions of Loans (Secured and Unsecured) given and/ or obtained as required under Companies Act, 2013 are given under Note-3 to Notes on Financial Statements".

20. The Financial Statements for the year 2021-22 comply with the Accounting Standards (AS) recommended by The Institute of Chartered Accountants of India and notified under Sec. 133 of the Companies Act, 2013, (as amended) to the extent it is applicable.

21. As per the best estimate of the management, no provision is required to be made as per Accounting Standard 29 (AS 29) Provisions, Contingent Liabilities and Contingent Assets as specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014, as amended, in respect of any present obligation as a result of a past event that could lead to a probable outflow of resources, which would be required to settle the obligation.

22. The Company has not entered into any derivative instruments during the period. There are no foreign currency exposures as at 31 March 2023.

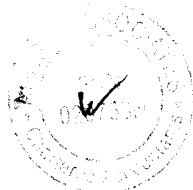
23. There are no capital and other commitments to be reported as at 31 March 2023.

24. There are no contingent liabilities to be reported as at 31 March 2023.

25. In respect of amounts as mentioned under Section 125 of the Companies Act, 2013, there were no amount required to be credited to the Investor Education and Protection Fund as at 31 March 2023.

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26. The Financial Statements for the year 2022-23 comply with the Accounting Standards (AS) recommended by The Institute of Chartered Accountants of India and notified under Sec. 133 of the Companies Act, 2013, (as amended) to the extent it is applicable.

27. All amounts disclosed in the financial statements and notes have been rounded off to the nearest Hundred as per the requirement of Schedule III, unless otherwise stated.

28. Previous year figures have been regrouped / rearranged wherever necessary.

The accompanying notes are an integral part of the financial statements.

As per our report of even date annexed

For ANKG & ASSOCIATES
Chartered Accountants
(FRN: 020753N)

CA NARESH KUMAR GUPTA
PARTNER
Membership No.: 075291

Place: Gurgaon
Date: 31/08/2023

UDIN : 23075291BGZHNC6030

SKLO MANAGEMENT PVT. LTD.
For and on behalf of the Board of Directors

RAJESH KUMAR
Director
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Address: 404 IMT View
Society, IMT Manesar, GH
52 Gurgaon 122001 HR

KAUSHAL YADAV
Director
DIN: 03609272
Address: 404 IMT View
Society, IMT Manesar, GH
52 Gurgaon 122001 HR


Director