30TH Annual Report

2025-2026

SKYLINE INDIA LIMITED

CIN: L46419DL1996PLC075875

INDEX

Corporate Information

NAME OF THE COMPANY:
SKYLINE INDIA LIMITED
CIN:
L46419DL1996PLC075875
REGISTERED OFFICE:
House No 11434 Back Portion Ground Floor, Shakti Nagar, North Delhi, Delhi, India, 110007

MANAGEMENT & KMP OF THE COMPANY

Mr. Anil Kumar Jain	Managing Director (KMP)
Ms. Ragini Jain	Women-Non Executive Director
Mr. Nimesh Jain	CFO(KMP)
Mr. Dinesh Kumar Shindi	Company secretary (up to 30.06.2026)

INDEPENDENT DIRECTORS

Ms. Ayesha Jain Mahajan	Independent Director
Mr. Prakash Chandra Pareek	Independent Director

BOARD COMMITTEES AS ON 31st MARCH 2026

AUDIT COMMITTEE:

Mr. Anil Kumar Jain	Managing Director (KMP)
Ms. Ayesha Jain Mahajan	Independent Director
Mr. Prakash Chandra Pareek	Independent Director

NOMINATION & REMUNERATION COMMITTEE:

Ms. Ragini Jain	Non-Executive Director
Ms. Ayesha Jain Mahajan	Independent Director
Mr. Prakash Chandra Pareek	Independent Director

INVESTOR GRIEVANCE COMMITTEE:

Mr. Anil Kumar Jain	Managing Director (KMP)
Ms. Ayesha Jain Mahajan	Independent Director
Mr. Prakash Chandra Pareek	Independent Director

AUDITORS

STATUTORY AUDITOR:

M/S NEMANI GARG AGARWAL & CO.,
CHARTERED ACCOUNTANTS
(FIRM REGISTRATION NO. 010192N) (UPTO 29.06.2026)

INTERNAL AUDITOR:
M/s R S Goel & Company,
Regn No-023056N,
Membership No-514358,
D-65, Vivek Vihar, Delhi-110095

SECRETARIAL AUDITOR:

M/s D DIXIT & ASSOCIATES
Company Secretaries
fcsdebasis@gmail.com
M. No. F7218

SKYLINE INDIA LIMITED

Regd. Office: House No 11434 Back Portion Ground Floor, Shakti Nagar, North Delhi, India, 110007
Email Id: skylineindia96@gmail.com; Tel No.: +91 11 23541110
CIN: L46419DL1996PLC075875, Website: www.skylineindia.co.in

Notice

Notice is hereby given that the 30th Annual General Meeting of the Members of M/s **SKYLINE INDIA LIMITED** will be held on MONDAY, 21st September, 2026 at 02:00 P.M. at its Registered Office of the company at House No 11434 Back Portion Ground Floor, Shakti Nagar, North Delhi, India, 110007 to transact the following business:

Ordinary Business:

1. **TO RECEIVE, CONSIDER AND ADOPT THE AUDITED STANDALONE FINANCIAL STATEMENTS OF THE COMPANY INCLUDING THE BALANCE SHEET OF THE COMPANY AS AT 31ST MARCH, 2026 AND THE STATEMENT OF PROFIT AND LOSS OF THE COMPANY FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026 AND THE REPORTS OF THE BOARD OF DIRECTORS AND AUDITORS THEREON.**

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

   "**Resolved that** the Audited Standalone Financial of the Company for the financial year ended March,31 2026 and the reports of the Board of Directors and Auditor thereon, as circulated to the members, be and are hereby considered and adopted''.

2. **TO APPOINT DIRECTOR IN PLACE OF MS. RAGINI JAIN (DIN: 07968564), WHO RETIRES BY ROTATION AND BEING ELIGIBLE, OFFERS HERSELF FOR RE-APPOINTMENT**

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

   "**RESOLVED THAT** pursuant to Section 152 and other applicable provisions of the Companies Act, 2013 and Rules made thereunder (including any statutory modification(s) and/or re-enactment(s) thereof, for the time being in force) read with the Articles of Association of the Company, Ms. Ragini Jain (DIN: 07968564), who retires by rotation at this Annual General Meeting of the Company, and being eligible, seeks re-appointment, be and is hereby re-appointed as an Non-Executive Director of the Company, liable to retire by rotation, on such remuneration as may be recommended by the Board of Directors from time to time which shall be within the maximum limits as approved by the shareholders of the Company.

3. **TO APPOINT** M/**S P M S R & CO., CHARTERED ACCOUNTANTS (FIRM REGISTRATION NO. 036057C**), **AS STATUTORY AUDITOR OF THE COMPANY.**

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

"**RESOLVED THAT** pursuant to the provisions of Section 139 (8) of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 and other applicable provisions, if any, (including any statutory modification(s), clarifications, exemptions or re-enactments thereof for the time being in force) and upon recommendation of the Audit Committee, M/s P M S R & Co., Chartered Accountants (Firm Registration No. 036057C), ,be and are hereby appointed as a Statutory Auditors of the Company by the board of Directors to fill the casual vacancy caused by the resignation of M/s. Nemani Garg Agarwal & Co, Chartered Accountants, New Delhi, having FRN: 010192N."

"**RESOLVED FURTHER THAT** M/s P M S R & Co., Chartered Accountants (Firm Registration No.036057C), be and are hereby appointed as the Statutory Auditors of the Company to hold the office from 05TH August,2026, until the conclusion of the 30th Annual General Meeting of the Company, at such remuneration plus applicable taxes, and out of pocket expenses, as may be mutually agreed with the Board of Directors."

B) For a period of five years:

"**RESOLVED THAT** pursuant to the provisions of Section provisions of Section 139 & 142 and other applicable provisions of the Companies Act, 2013 read with rules made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force), and upon recommendation of the Audit Committee and Board of Directors, consent of the members of the Company be and is hereby accorded to appoint M/s P M S R & Co., Chartered Accountants (Firm Registration No. 036057C), as the Statutory Auditors of the Company to conduct the statutory audit for a period of five years commencing from the conclusion of this 30th Annual General Meeting till the conclusion of 35th Annual General Meeting of the Company at such remuneration and out-of-pocket expenses, as may be mutually agreed with the Board of Directors."

"RESOLVED FURTHER THAT Mr. Anil Kumar Jain, Managing Director of the Company be and is hereby authorized to sign any document on behalf of the Company and take necessary steps and to do all acts, deeds and things as may be necessary and incidental to give effect to this resolution.

Special Business:

4. INCREASING THE BORROWING POWERS UNDER SECTION 180(1)(C) OF THE COMPANIES ACT, 2013 UP TO INR 50 CRORES

To consider and if thought fit, to give ASSENT / DISSENT to the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Section 180(1)(c) and any other applicable provisions of the Companies Act, 2013 ("Act") read with applicable rules framed thereunder (including any statutory amendment, modification or re-enactment thereof, for the time in force), applicable regulations framed by Securities Exchange Board of India, applicable provisions of Foreign Exchange Management Act, 1999 read with rules or regulations framed thereunder, enabling provisions of the Memorandum and Articles of Association of the Company and such other applicable laws and regulations and subject to the permissions, approvals, consents and sanctions as may be necessary to be obtained from appropriate authorities, to the extent applicable and wherever necessary, consent of the Members be and is hereby accorded to empower Board of Directors (hereinafter referred to as 'the Board' which term shall be deemed to include, unless the context otherwise requires, any Committee, including the Finance and the Investment Committee, which the Board may have constituted or hereinafter constitute or any officer(s) authorized by the Board or Committee to exercise the powers conferred on the Board by this Resolution) to borrow any sum of money, from time to time, whether in Indian or foreign currency, in any manner including but not limited to, fund based or non-fund based assistance, term loan, guarantees, working capital facilities, overdraft facilities, lines of credit, inter corporate deposits, credit facilities, external commercial borrowings or any other form of financial assistance, from any person including but not limited to any company, individual, body corporate, banks, related parties, financial institutions or any other person, whether Indian or foreign, in any form including but not limited to by way of draw-down or issue of securities, whether in India or outside India, upon such terms & conditions as regards to interest, repayment, tenor, security or otherwise, as the Board may determine and think fit, such that the monies to be borrowed, together with the monies already borrowed by the Company (apart from the temporary loans obtained from the Company's bankers in the ordinary course of business) may exceed the aggregate of the paid-up share capital, free reserves and securities premium of the Company but shall not exceed at any time a sum equivalent to INR 50 Crores (Indian Rupees Fifty Crores Only).

RESOLVED FURTHER THAT consent of the Members be and is hereby accorded to delegate the power to any committee of the Board to use / modify / amend / reduce/enhance the existing or new borrowing facilities inter-changeably among various lenders, without any restriction on borrowing from a specific lender, subject to the overall borrowing limit.

RESOLVED FURTHER THAT the Board be and is hereby authorized and empowered to do all such acts, deeds, matters and things, arrange, give such directions as may be deemed necessary or expedient, or settle the terms and conditions of such instrument, securities, loan, debt instrument, agreement as the case may be, on which all moneys as are borrowed, or to be borrowed, from time to time, as to interest, repayment, security, or otherwise howsoever as it may think fit, and to execute all such documents, instruments and writings as may be required to give effect to this resolution and for matters connected herewith or incidental hereto, including intimating the concerned authorities or regulatory bodies and delegating all or any of the powers conferred herein to any committee of directors of officers of the Company."

5. CREATION OF CHARGES, MORTGAGES, HYPOTHECATION ON THE IMMOVABLE AND MOVABLE PROPERTIES OF THE COMPANY UNDER SECTION 180(1)(A) OF THE COMPANIES ACT, 2013

To consider and if thought fit, to give ASSENT / DISSENT to the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Section 180(1)(a) and any other applicable provisions of the Companies Act, 2013 ("Act") read with applicable rules framed thereunder (including any statutory amendment, modification or re-enactment thereof, for the time in force), applicable regulations framed by Securities Exchange Board of India, applicable provisions of Foreign Exchange Management Act, 1999 read with rules or regulations framed thereunder, enabling provisions of the Memorandum and Articles of Association of the Company and such other applicable laws and regulations and subject to the permissions, approvals, consents and sanctions as may be necessary to be obtained from appropriate authorities, to the extent applicable and wherever, consent of the Members be and is hereby accorded to empower Board of Directors (hereinafter referred to as 'the Board' which term shall be deemed to include, unless the context otherwise requires, any Committee ,including the Finance and the Investment Committee, which the Board may have constituted or hereinafter constitute or any officer(s) authorized by the Board or Committee to exercise the powers conferred on the Board by this Resolution) to mortgage, hypothecate, create charge, in addition to mortgage, hypothecate, create charge already created by the Company, in such manner as may be determined, on all or any of the moveable or immoveable properties or assets of the Company, both present and future and or whole or any part of undertaking(s) of the Company together with the power to take over the management of the business and concern of the Company in certain events of defaults to secure the borrowings of the Company, in foreign currency and / or rupee currency and securities (comprising fully / partly convertible Debentures and / or Non-Convertible Debentures, on all or any of the above, with or without detachable or non-detachable warrants and / or secured premium notes and / or floating rate notes / bonds (including Masala Bonds) or other debt instruments) issued / to be issued by the Company from time to time, in favor of the Lender(s), Agent(s) and Trustee(s), together with interest at the respective agreed rates, additional interest, compounded interest, in case of default accumulated interest, liquidated damages, commitment charges, premium on prepayment, remuneration of the Agents / Trustee, premium (if any) on redemption, all other costs, charges and expenses as a result of devaluation / revaluation / fluctuation in the rates of exchange and all other monies payable by the Company in terms of the Loan Agreement(s) / Trust Deeds(s) / other Agreement(s) / any other documents, entered into / to be entered into between the Company and the Lender(s) / Agent(s) and Trustee(s), in respect of the said loans / borrowings / debentures / bonds or other securities and containing such specific terms, conditions and covenants in respect of enforcement of security as may be stipulated in that behalf from time to time but shall not exceed at any time a sum equivalent to INR 50 Crores (Indian Rupees Fifty Crores Only).

RESOLVED FURTHER THAT consent of the Members be and is hereby accorded to delegate the power to any Committee of the Board to use / modify / amend / reduce/enhance the existing or new borrowing facilities/charges inter-changeably among various lenders, without any restriction on borrowing from a specific lender, subject to the overall borrowing limit.

RESOLVED FURTHER THAT the Board be and is hereby authorized and empowered to do all such acts, deeds, matters and things, arrange, give such directions as may be deemed necessary or expedient, or settle the terms and conditions of such instrument, securities, loan, debt instrument, agreement as the case may be, on which all moneys as are borrowed, or to be borrowed, from time to time, as to interest, repayment, security, or otherwise howsoever as it may think fit, and to execute all such documents, instruments and writings as may be required to give effect to this resolution and for matters connected herewith or incidental hereto, including intimating the concerned authorities or regulatory bodies and delegating all or any of the powers conferred herein to any committee of directors of officers of the Company."

6. MAKING INVESTMENT(S) AND/OR PROVIDING LOAN(S) AND GIVE GUARANTEE (S) IN EXCESS OF THE LIMITS PRESCRIBED UNDER SECTION 186 OF THE COMPANIES ACT, 2013

To consider and if thought fit, to give ASSENT / DISSENT to the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to provisions of Section 186 and all other applicable provisions, if any, of the Companies Act, 2013 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) ("the Act") read with Companies (Management and Administration) Rules, 2014, applicable regulations framed by Securities Exchange Board of India, if any, enabling provisions of the Memorandum and Articles of Association of the Company and such other applicable laws and regulations including the Foreign Exchange Management Act, 1999 (and regulations framed thereunder), and subject to other statutory approvals, consents, sanctions and permissions, as may be necessary to be obtained from appropriate authorities, to the extent applicable and wherever necessary, consent of the Members be and is hereby accorded to authorize the Board of Directors of the Company (hereinafter referred to as 'the Board' which term shall be deemed to include, unless the context otherwise requires, any Committee, including the Finance and the Investment Committee, which the Board may have constituted or hereinafter constitute or any officer(s) authorized by the Board or Committee to exercise the powers conferred on the Board by this Resolution) to:

a) give loans, inter corporate deposits from time to time on such terms and conditions as it may deem expedient to any person or other bodies corporate;

b) give on behalf of any person, body corporate, any guarantee in connection with a loan made by any other person to, or to any other person by any body corporate; and

c) acquire by way of subscription, purchase or otherwise the securities of any other body corporate over and above the limits specified under Section 186(2) of the Companies Act, 2013 but shall not exceed at any time a sum equivalent to INR 50 Crores (Indian Rupees Fifty Crores Only).

RESOLVED FURTHER THAT the Board (including Committee of the Board) be and is hereby authorized to invest in the companies, body corporates, partnership firms, subsidiaries, associates, joint venture, related parties entities or such other entities or persons as may be considered desirable, whether incorporated in India or overseas, give loans to them, provide guarantees on their behalf, within the limits, if any, as may be applicable from time to time and on such terms and conditions as may be deemed fit and expedient.

RESOLVED FURTHER THAT consent of the Members be and is hereby accorded to delegate the power to any Committee of the Board to use / modify / amend / reduce/enhance/ utilize the limits under Section 186 of the Act, without any restriction, subject to the overall borrowing limit.

RESOLVED FURTHER THAT the Board be and is hereby authorized and empowered to do all such acts, deeds, things and to give such directions as may be deemed necessary or expedient including acceptance and finalization of all such terms, condition(s), modification(s) and alteration(s) to give effect above resolution including with the power to transfer/ dispose of the investments so made, from time to time and to resolve and settle all questions, difficulties or doubts that may arise in regard to such investments, loans, guarantees and security and to finalize and execute all agreements, documents and writings and to do all acts, deeds and things in this connection and incidental as the Board may in its absolute discretion deem fit without being required to seek any further consent or approval of the members or otherwise to the end and intent that they shall be deemed to have been given approval thereto expressly by the authority of this resolution."

SKYLINE INDIA LIMITED

For Skyline India Limited
Sd/-
Date: 26th August 2026
Place: Delhi
Anil Kumar Jain
(Managing Director)
DIN: 01872872

SKYLINE INDIA LIMITED

Regd. Office: House No 11434 Back Portion Ground Floor, Shakti Nagar, North Delhi, Delhi, India, 110007;Email Id: skylineindia96@gmail.com; Tel No.: +91 11 23541110
CIN:L46419DL1996PLC075875, Website: www.skylineindia.co.in

Notes:

1. **A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON A POLL INSTEAD OF HIMSELF/HERSELF AND A PROXY NEED NOT BE A MEMBER OF THE COMPANY. A PROXY FORM IS ENCLOSED. THE INSTRUMENT APPOINTING A PROXY SHOULD, HOWEVER, BE DEPOSITED AT THE REGISTERED OFFICE OF THE COMPANY NOT LESS THAN 48 HOURS BEFORE THE COMMENCEMENT OF THE MEETING.**

2. A person can act as a proxy on behalf of members not exceeding fifty and holding in aggregate not more than ten percent of the total share capital of the Company carrying voting rights. A member holding more than ten per cent of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act proxy for any other person or member.

3. A route map giving directions to reach the venue of the 30th Annual General Meeting is given at the end of the Notice.

4. Corporate Members intending to send their authorized representative to attend the Meeting are requested to send at the Registered Office of the Company, a duly certified copy of the its Board Resolution, authorizing their representative to attend and vote on their behalf at this General Meeting.

5. Queries proposed to be raised at the Annual General Meeting may be sent to the Company at its registered office at least seven days prior to the date of Annual General Meeting to enable the management to keep the information ready at the meeting.

6. The Register of Members and Share Transfer Books of the Company will remain closed from Tuesday, 15th September, 2026 to Monday, 21th September, 2026 (both days inclusive) for the purpose of the AGM.

7. Members / Proxies should fill-in the attendance slip for attending the Meeting and bring their attendance slip along with their copy of the Annual Report to the Meeting.

8. In case of joint holders attending the meeting, only such joint holder who is higher in the order of name will be entitled to vote.

9. All documents referred to in the accompanying Notice are opened for inspection at the Registered Office of the Company during normal business hours on working days upto the date of this Annual General Meeting.

10. Members are requested:
    i) To quote their folio Nos./Client ID, DP ID in all correspondence.
    ii) To note that no gifts, gift coupons, or cash in lieu of gifts will be distributed at the meeting
    iii) In case of joint holders attending the meeting, only such joint holder who is higher in the order of names will be entitled to vote.
    iv) Intimate immediately any change in their address to the Company's Registrar and Share Transfer Agents i.e. Skyline Financial Services Private Limited at D-153 A , 1st Floor, Okhla Industrial Area, Phase-I New Delhi-110020

11. Members who have not registered their e-mail addresses so far are requested to register their e-mail addresses with their respective depository participant, where shares are held in electronic form for receiving all communications including Annual Report, Notices, Circulars, etc. from the Company electronically. In case of shares held in physical form, members are advised to register their e-mail address with RTA and support the green initiative efforts of the Company.

12. Members who hold shares in dematerialized form are requested to bring their client ID and DPID numbers for facilitating identification for attendance at the meeting.

13. Members holding shares in physical form are requested to consider converting their holdings to dematerialized form to eliminate risks associated with physical shares and for ease in portfolio management. Members can contact the Company or RTA for assistance in this regard.

14. SEBI has mandated the submission of Permanent Account Number (PAN) by every person dealing in securities market. Members holding shares in electronic form are, therefore, requested to submit the PAN to their depository participants with whom they are maintaining their demat accounts. Members holding shares in physical form can submit their PAN details to the Company or RTA.

15. As per SEBI Directions, now the physical instrument should necessarily mention the bank account details of the investors. In view of this, members holding shares in electronic form are hereby informed that bank particulars registered against their respective depository accounts will be used by the Company for payment of dividend. The Company or our Registrar cannot act on any request received directly from the members holding shares in electronic form for any change of bank particulars or bank mandates. Such changes are to be advised only to the Depository Participant of the members.

16. The format of the Register of Members prescribed by the Ministry of Corporate Affairs under the Companies Act, 2013 requires the Company/ Share Registrars and Transfer Agents to record additional details of Members, including their PAN details, email address, bank details for payment of dividend, etc. Members holding shares in physical form are requested to submit the details to the Company. Members holding shares in electronic form are requested to submit the details to their respective Depository Participants.

17. If there is any change in the Email ID already register with the company, Members are requested to immediately notify such change to the company or its RTA in respect of shares held in physical form and to DPs in respect of shares held in electronic form.

18. In line with the MCA Circulars and Regulation 36 of SEBI Listing Regulations, Annual Report for 2025-2026 and Notice of the 30th Annual General Meeting ("AGM Notice") is being sent to the members in electronic form whose email addresses are registered with the listed entity or with any depository. Members may note that the Notice and Annual Report of 2025-26 will also be available on the Company's website **www.skylineindia.co.in**. , websites of the Metropolitan Stock Exchange of India Limited i.e www.msei.in and on the website of CDSL. Hard copy of the Annual Report will be sent to shareholders upon request.

19. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule20 of the Companies (Management and Administration) Rules, 2014 (as amended), Secretarial Standard on General Meetings ("SS- 2") issued by the Institute of Company Secretaries of India ("ICSI"),Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), ,circular issued by the SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 09,2020 and the Circulars issued by the Ministry of Corporate Affair, the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services Limited (CDSL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e- voting system as well as venue voting on the date of the AGM will be provided by CDSL.

20. In terms of the notification issued by the Securities and Exchange Board of India, equity shares of the Company are under compulsory demat trading by all investors w.e.f. January 29, 2001. Shareholders are therefore advised to dematerialize their shareholding to avoid inconvenience in future.

21. Any person, who acquires shares of the Company and become member of the Company after dispatch of the Notice of AGM and holding shares as of the cut-off date i.e.,14th September 2026 may obtain the login ID and password by sending a request at helpdesk.evoting@cdslindia.com. However, if you are already registered with NSDL for remote e-voting then you can use your existing user ID and password for casting your vote. If you forgot your password, you can reset your password by using "Forgot User Details/Password" option available on.

22. A person, whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on the cut-off date only shall be entitled to avail the facility of remote e-voting as well as voting at the AGM through ballot paper.

23. Mr. Debasis Dixit, Practicing Company Secretary (Membership No. 7218), Proprietor of M/s. D. Dixit & Associates, Company Secretaries has been appointed as the Scrutinizer to scrutinize the voting and remote e-voting process in a fair and transparent manner.

24. The Results declared along with the report of the Scrutinizer shall be placed on the website of the Company **www.skylineindia.co.in**. and on the website of CDSL immediately after the declaration of result by the Chairman or a person authorized by him in writing. The results shall also be immediately forwarded to the Metropolitan Stock Exchange of India Limited, Mumbai.

25. The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 ("Act"), setting out material facts concerning the business under Item No. 2 to 3 of the Notice is annexed hereto. Further the relevant details as required pursuant to Regulation 36(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India, in respect of Directors seeking appointment / re-appointment at this AGM is also annexed.

26. Members are requested to support our commitment to environment protection by choosing to receive the Company's communication through email going forward.

27. In accordance with Regulation 40 of the Listing Regulations all requests for transfer of Securities, including transmission and transposition requests, shall be processed only in dematerialized form. In view of the same and to get inherent benefits of dematerialization, Members holding shares of the Company in physical form, are requested to kindly get their shares converted into dematerialized form. The Company has complied with the necessary requirements as applicable, including sending of letters to shareholders holding shares in physical form and requesting them to dematerialize their physical holdings.

28. In case of joint holders, the member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM.

29. Members who would like to ask questions on the items of the businesses to be transacted at the meeting , the members can send their questions in advance by e mailing to **skylineindia96@gmail.com** mentioning their name, demat account no./folio no., e-mail Id, mobile number, etc. The queries may be raised precisely and in brief to enable the Company to answer the same suitably depending on the availability of time at the meeting.

30. Kindly note that once you have cast your vote through e-voting process, you cannot modify or vote on poll at the Annual General Meeting. However, you can attend the meeting and participate in the discussions, if any.

31. Voting rights shall be reckoned on the paid-up value of the shares registered in the name(s) of the Shareholders(s)on the cut-off date, i.e. 14th September 2026.

32. The Scrutinizer will submit his report to the Managing Director or the Company Secretary of the Company after completion of the scrutiny of the e-voting and the results of the e-voting will be announced at both the registered office and corporate office on 22nd September 2026. As required under regulation 44(3) of the Listing Regulations, the Company will submit to stock Exchange within 2 working days details of voting results. The results of the e-voting will also be posted on the Company's website www.skylineindia.co.in.

33. As required by Rule 20(4)(V) and Rule 22(3) of the Companies (Management & Administration) Rules 2014, details of dispatch of AGM Notice to the Shareholders will be published in at least one English language and on vernacular language news-paper circulating in Delhi

34. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for Remote e-voting.

35. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.

36. In terms of Section 72 of the Companies Act, 2013, a Member of the Company may nominate a person on whom the shares held by him/her shall vest in the event of his/her death. Member(s) desirous of availing this facility may submit nomination in the prescribed Form SH–13 to the Company/RTA in case shares are held in Physical form, and to their respective depository participant, if held in electronic form.

37. If you have any queries or issues regarding attending AGM & e-Voting from the e-Voting System, you may refer the Frequently Asked Questions ("FAQs") and e-voting manual available at www.evotingindia.com under help section or write an email to helpdesk.evoting@cdslindia.com or contact Mr. Nitin Kunder (+91 22 62343626) or Ms. Asawari Kalokhe (+91 2262343624) or Mr. Rakesh Dalvi (+91 22 62343611).

E-VOTING DETAILS

The instructions for shareholders voting electronically are as under:

(i) In accordance with the aforesaid MCA Circulars and the Circular Nos. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated May 12, 2020, SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated January 15, 2021, SEBI/HO/CFD/CMD2/ CIR/P/2022/62 dated May 13, 2022, SEBI/HO/CFD/ PoD-2/P/CIR/2023/4 dated January 5, 2023 and SEBI/ HO/CFD/CFD-PoD-2/P/ CIR/2023/167 dated October 07, 2023, SEBI/HO/DDHS/DDHS-PoD-1/P/CIR/2025/83 dated June 05, 2025 issued by Securities Exchange Board of India (collectively referred to as "SEBI Circulars") ,company was exempted from dispatching physical copies of Notices and Annual Report to shareholders and was also allowed conducting Annual General Meeting (AGM) through electronic mode on or before **21**st September, 2026.

(ii) Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended), Secretarial Standard on General Meetings ("SS- 2") issued by the Institute of Company Secretaries of India ("ICSI"),Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), ,circular issued by the SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 09,2020 and the Circulars issued by the Ministry of Corporate Affair, the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services Limited (CDSL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e- voting system as well as venue voting on the date of the AGM will be provided by CDSL.

(iii) In pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM and cast their votes through e-voting.

(iv) As required under Rule 20 of the Companies (Management And Administration Rules),2014 the Notice calling the AGM has been uploaded on the website of the Company at **www.skylineindia.co.in**. The Notice can also be accessed from the websites of the Stock Exchange i.e. Metropolitan Stock Exchange of India Limited at www.msei.in The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e.www.evotingindia.com

SKYLINE INDIA LIMITED

Regd. Office: House No 11434 Back Portion Ground Floor, Shakti Nagar, North Delhi, Delhi, India, 110007;Email Id: skylineindia96@gmail.com; Tel No.: +91 11 23541110
CIN:L46419DL1996PLC075875, Website: www.skylineindia.co.in

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

THE INTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING:

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

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

(i) The voting period begins on 18th September 2026 and 9.00 AM and ends on 20th September 2026 and 5.00 PM. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of 14th September,2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

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

(iii) Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020,** under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

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

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

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

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i. In terms of SEBI circular no. **SEBI/HO/CFD/CMD/CIR/P/2020/242 Dated December 09 ,2020** on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

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

Type of shareholders	**Login Method**
Individual Shareholders holding securities in Demat mode with **CDSL Depository**	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or visit www.cdslindia.com click on login icon & My Easi New (Token) Tab. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page or click on https://evoting.cdslindia.com/Evoting/EvotingLogin. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.

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Individual Shareholders holding securities in demat mode with **NSDL Depository**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period. 4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on **company name or e-Voting service provider name** and you will be re-directed to **e-Voting service provider website** for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility.

holding securities in demat mode) login through their **Depository Participants (DP)**	After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

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

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

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

(iv) Login method for Remote e-Voting for **Physical shareholders and shareholders other than individual holding in Demat form.**

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

2) Click on "Shareholders" module.

3) Now enter your User ID
   a. For CDSL: 16 digits beneficiary ID,
   b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
   c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

4) Next enter the Image Verification as displayed and Click on Login.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; skylineindia96@gmail.com, , if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

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

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

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

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

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

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

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Annexure to the Notice

INFORMATION RELATING TO ITEM NO. 2 :- DETAILS OF DIRECTOR SEEKING APPOINTMENT/ REAPPOINTMENT AT THE FORTH COMING ANNUAL GENERAL MEETING (IN PURSUANCE OF REGULATION 36(3) OF THE SEBI (LODR) REGULATIONS, 2015) AND SECRETARIAL STANDARD ON GENERAL MEETINGS ("SS-2"), ISSUED BY THE INSTITUTE OF COMPANY SECRETARIES OF INDIA IS AS UNDER"

Name of the Director	MS. Ragini Jain
Brief Resume	Ms. Ragini jain is Graduate. Acting as Director in the Company
Age & Date of Birth	22/02/1964 62 Years
Educational Qualification	Graduate
Experience & Nature of expertise	Ms. Ragini Jain is having 15+years of experience in the field of administration
Terms and Conditions of Appointment/re-appointment along with details of remuneration sought	Ms. Ragini Jain is proposed to re-appoint as Non-Executive Non- Independent Director and is liable to retire by rotation.
Last Drawn remuneration, if applicable	Not Applicable
Date of First Appointment on the Board	03.09.2025
Disclosure of relationship between directors inter-se	No Relationship with Other directors
Names of other listed companies in which director hold directorship and membership of committees of the board	No other Company
Shareholding in the Company including Beneficial Ownership	Nil
Directorship in other Companies	RAGINI ENGINEERING & PROCESSORS PRIVATE LIMITED
No. of Board meeting attended	5

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ITEM NO. 3 TO APPOINT M/S P M S R & CO., CHARTERED ACCOUNTANTS (FIRM REGISTRATION NO. 036057C), AS STATUTORY AUDITOR OF THE COMPANY IN PURSUANCE OF REGULATION 36(3) OF THE SEBI (LODR) REGULATIONS, 2015 AND SECRETARIAL STANDARD ON GENERAL MEETINGS ("SS-2"), ISSUED BY THE INSTITUTE OF COMPANY SECRETARIES OF INDIA

The Board of Directors, upon the recommendation of the Audit Committee, at its meeting held on 05th August, 2026, appointed **M/s P M S R & Co., Chartered Accountants (Firm Registration No. 036057C)**, as the Statutory Auditors of the Company to fill the casual vacancy caused by the resignation of **M/s Nemani Garg Agarwal & Co., Chartered Accountants, New Delhi (Firm Registration No. 010192N)**, subject to the approval of the members of the Company at the General Meeting, in accordance with Section 139(8) and other applicable provisions of the Companies Act, 2013 and the rules made thereunder.

Accordingly, the members are requested to consider and approve the appointment of **M/s P M S R & Co., Chartered Accountants (Firm Registration No. 036057C)**, as the Statutory Auditors of the Company to fill the casual vacancy caused by the resignation of M/s Nemani Garg Agarwal & Co., Chartered Accountants, to hold office from **05th August, 2026, until the conclusion of the 30th Annual General Meeting of the Company**, at such remuneration, plus applicable taxes and reimbursement of out-of-pocket expenses, as may be mutually agreed between the Board of Directors and the Statutory Auditors.

Further, subject to the approval of the members at the 30th Annual General Meeting and based on the recommendation of the Audit Committee and the Board of Directors, **M/s P M S R & Co., Chartered Accountants (Firm Registration No. 036057C)**, are proposed to be appointed as the Statutory Auditors of the Company for a term of **five consecutive years**, commencing from the conclusion of the 30th Annual General Meeting and continuing until the conclusion of the **35th Annual General Meeting** of the Company, on such remuneration, plus applicable taxes and reimbursement of out-of-pocket expenses, as may be mutually agreed between the Board of Directors and the Statutory Auditors.

The proposed appointment and the relevant information relating to the Statutory Auditors shall be disclosed in the Notice of the 30th Annual General Meeting in accordance with the applicable provisions of the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including Regulation 36(3), and Secretarial Standard on General Meetings (SS-2), as applicable.

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Proxy form

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

CIN: L46419DL1996PLC075875
Name of the Company: SKYLINE INDIA LMITED
Registered office: House No 11434 Back Portion Ground Floor, Shakti Nagar, North Delhi, Delhi, India, 110007

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

I/ We being the member of .... shares, hereby appoint

1. Name:..
   Address:.. E-mail Id: ....
   Signature..or failing him

2. Name:.. Address:..
   E-mail Id:...
   Signature..or failing him

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at 30th Annual General Meeting of members of the Company, to be held on Monday, the 21st day of September, 2026 at 02:00 P.M. at the registered office of the Company situated at House No 11434 Back Portion Ground Floor, Shakti Nagar, North Delhi, Delhi, India, 110007 and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No.	Description	For	Against
1.	To approve the balance sheet of the company as at 31st March, 2026 and the statement of profit and loss of the company for the financial year ended 31st March, 2026 and the reports of the board of directors and auditors thereon.		
2.	To appoint director of Ms. Ragini Jain (DIN: 07968564),who retires by rotation at this annual general meeting and being eligible, has offered herself for re-appointment		
3.	to appoint M/S P M S R & Co., chartered accountants (Firm Registration No. 036057c), as statutory auditor of the company		

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Affix Revenue Stamp

Signed this….day of …….. 2026

Signature of Shareholder ……………………………… Signature

of Proxy holder(s) ……………………………

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

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ATTENDANCE SLIP

30th Annual General Meeting to be held Monday, the 21st day of September, 2026 at 02:00 P.M

Name of attending member ………………………………………………………………. Regd. Folio No./DP

ID/Client ID …………………………………………………………. No. of shares

held…………………………………………………………………………………..

I certify that I am a registered shareholder/proxy for the registered Shareholder of the Company and hereby record my presence at the 30th Annual General Meeting of the Company on Monday, the 21st day of September, 2026 at 02:00 P.M at registered office of the Company at House No 11434 Back Portion Ground Floor, Shakti Nagar, North Delhi, Delhi, India, 110007 .

Member's/Proxy's name in Block Letters

Member's/Proxy's Signature

Note: Please fill this attendance slip and hand it over at the entrance of the hall.

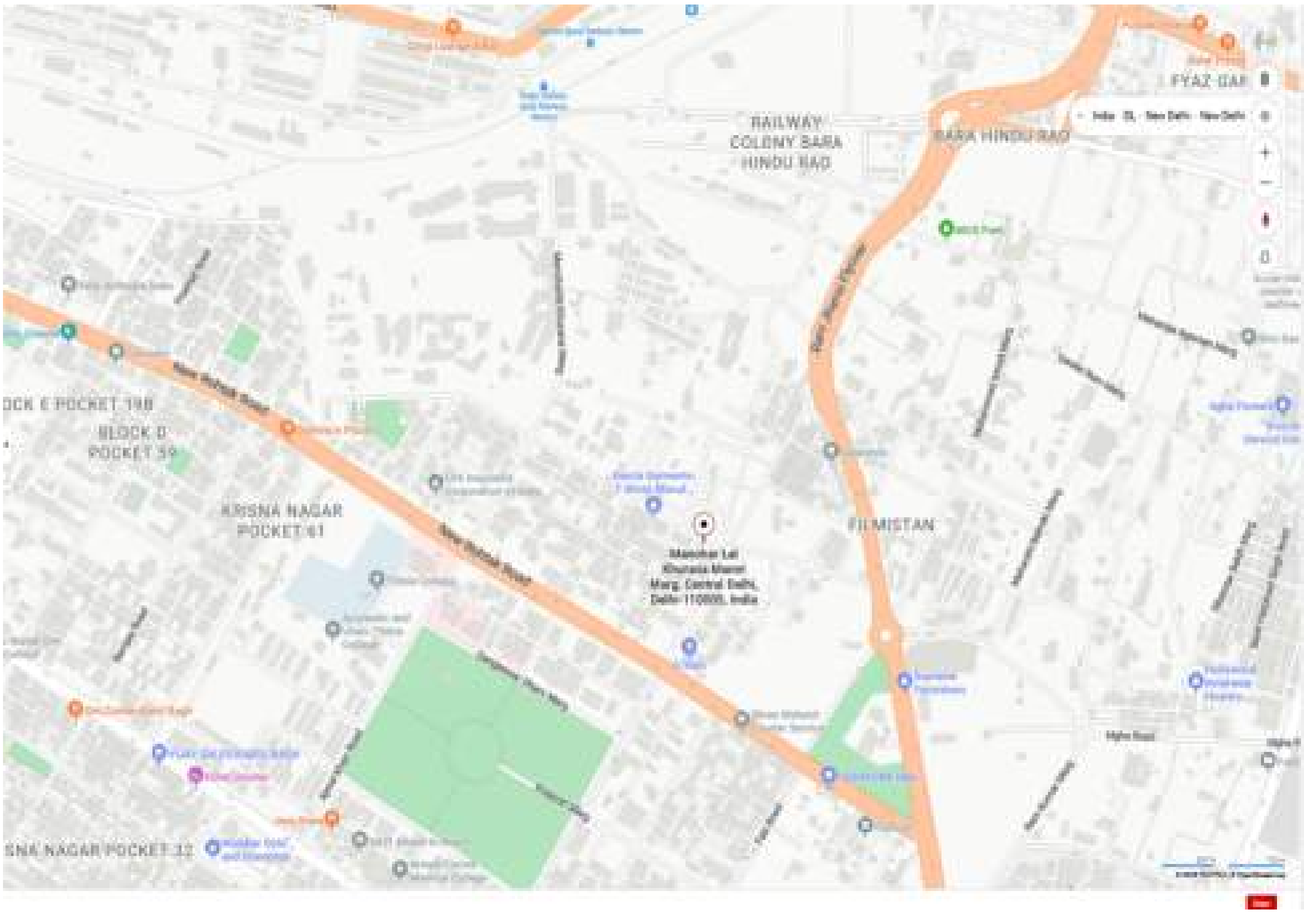
ELECTRONIC VOTING PARTICULARS

EVEN (E-VOTING EVENT NO)	USER ID	PASSWORD / PIN

SKYLINE INDIA LIMITED

Regd. Office: Plaza-3 P3-204, Central Square, 20, Manohar Lal Khurana Marg, Bara Hindu Rao, Delhi -110006 Email Id: skylineindia96@gmail.com;
CIN: L51909DL1996PLC075875 ,Tel No.: +91 11 23541110

ROUTE MAP OF ANNUAL GENERAL MEETING



Director's Report

To,
The Members,
Skyline India Limited

Your directors are delighted to present the 30th Annual Report of your Company together with the Audited Annual Accounts for the financial year ended 31st March, 2026.

1. **Financial Results**

(INR Amount in Lakhs)

Particulars	For the year ended	
	2025-2026	**2024-2025**
Total Income	89.95	35.11
Total Expenses	87.57	34.89
Profit/loss before exceptional items and tax	2.38	0.22
Exceptional items	-	-
Earlier year Tax	-	-
Current year Tax	0.33	(0.11)
Deferred Tax	-	-
MAT credit entitlement	-	-
Profit/loss After Taxation	2.05	0.33
Earning Per Equity Share	0.05	0.01

2. **Performance Review and Company's State of Affairs:**

The Company's total income for the financial year ended **31st March, 2026** was **Rs. 89.95 Lakhs**, as compared to **Rs. 35.11 Lakhs** in the previous financial year. The Company earned a **net profit of Rs. 2.05 Lakhs** during the financial year under review, as compared to a net profit of **Rs. 0.33 Lakhs** in the previous financial year. The Directors are optimistic about the future prospects of the Company and are hopeful of achieving improved performance and higher revenues in the coming years.

On **9th April, 2025**, Mr. Anil Kumar Jain entered into a Share Purchase Agreement with **Mr. Rajesh Kumar Sanghi and Skyline Automobiles Private Limited** for the acquisition of **29,15,950 equity shares** of the Company.

Pursuant to the acquisition, and in compliance with the applicable provisions of the **Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011**, Mr. Anil Kumar Jain completed the open offer process and consequently acquired the management control of the Company along with the aforesaid shareholding.

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Reclassification of Public and Promoter shareholders

The Rajesh Kumar Sanghi and M/s Skyline Automobiles Private Limited, promoters of the Company is reclassified as Public and Mr. Anil Kumar Jain is classified as Promoter pursuant to Open offer as per the provisions of sub-regulation (10) of regulation 31A of SEBI (Listing Obligations and Requirements) Regulations, 2015.

3. Dividend

Your board of Directors has not recommended any dividend for the year ended 31st March, 2026 to the shareholders of the Company.

4. Reserves

In the financial year 2025-2026, Board of Directors has not proposed to transfer any amount to General Reserve.

5. Change in the nature of business, if any

During the financial year, the Company has altered the Object Clause of its Memorandum of Association by inserting new Clauses 1, 2 and 3 under Clause III of the Memorandum of Association. The alteration was approved by the members of the Company at the Annual General Meeting held on 30th September, 2025 by passing a special resolution pursuant to the provisions of Section 13(1) read with Section 13(9) of the Companies Act, 2013 and other applicable provisions, if any.

6. Material changes and commitments, if any, affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report

During the period between the end of the financial year of the company and the date of the report, there are no material changes and commitments which affect the financial position of the company.

7. Details of significant and material orders passed by the Regulators or Courts or Tribunals impacting the going concern status and company's operations in future:

During the year, there are no significant and material orders passed by the Regulators or Courts or Tribunals which impact the going concern status and company's operations in future.

8. Details of Subsidiary/Joint Ventures/Associate Companies:

The Company has no Subsidiary. During the year, no company has become or ceased as subsidiary/Joint-venture/Associate of the company.

9. Performance and financial position of each of the subsidiaries, associates and joint venture companies included in the consolidated financial statement:

During the year, no consolidated financial statements have been prepared by the company as the Company has no subsidiary company, associates and/or joint venture.

10. Deposits:

Your Company has not accepted any deposits from public within the meaning of Section 73 of the Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014, during the year under review. The details relating to deposits, covered under Chapter V of the Act is as under-

(a)		accepted during the year	Nil
(b)		remained unpaid or unclaimed as at the end of the year	Nil
(c)		whether there has been any default in repayment of deposits or payment of interest thereon during the year and if so, number of such cases and the total amount involved	No
	(i)	at the beginning of the year	Nil
	(ii)	maximum during the year	Nil
	(iii)	at the end of the year	Nil

11. The details of an application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 during the year along with their status as at the end of the financial year:

There was no application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 during the period under review.

12. The details of the difference between the amount of the valuation done at the time of one-time settlement and the valuation done while taking a loan from the Banks or Financial Institutions along with the reasons thereof.

The above clause was not applicable on the company for the period under review.

13. Auditors:

M/s. Nemani Garg Agarwal & Co., Chartered Accountants (Firm Registration No. 010192N), were appointed as Statutory Auditors of your Company at the Annual General Meeting held on September, 2024, for a term of five consecutive years.

Further, M/s. Nemani Garg Agarwal & Co has tendered their resignation as Statutory auditor of the Company with effect from 29.06.2026 due to commercial considerations and change in our firm's professional priorities.

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On the recommendation of Audit Committee, Board of Directors at their meeting held on 05th Day of August,2026 have appointed M/**S P M S R & CO., CHARTERED ACCOUNTANTS (FIRM REGISTRATION NO. 036057C**), as the Statutory Auditors of the Company with effect from 05.08.2026 to fill the casual vacancy caused by the resignation of M/s Nemani Garg Agarwal & Co., Chartered Accountants, subject to approval of the members in the ensuing 30th AGM of the Company.

Further, M/**S P M S R & CO., CHARTERED ACCOUNTANTS (FIRM REGISTRATION NO. 036057C**), have confirmed their eligibility and willingness for their appointment as per the provisions of section 141 of the Companies Act, 2013 and relevant rules framed thereunder. As per the provisions of SEBI (LODR) Regulations, 2015, the Auditors have also confirmed that they hold a valid certificate issued by the Peer Review Board of the Institute of Chartered Accountants of India

Accordingly, the Board of Directors has proposed the appointment of M/**S P M S R & CO., CHARTERED ACCOUNTANTS (FIRM REGISTRATION NO. 036057C**), as the Statutory Auditors of the Company at the Annual General Meeting to be held on 21 September 2026, for a term of five consecutive years.

14. Auditors' Report:

The company always strives to present an unqualified Financial Statement.
The Statutory Auditors, in their report on the Standalone Financial Statements of the Company for the financial year ended 31 March 2026, have drawn attention to certain matters considered significant during the course of the audit. The observations of the Auditors and the corresponding response of the Management are set out below:

AUDITOR'S OBSERVATION	MANAGEMENT RESPONSE.
Amount given to M/s Agro India Products Pvt. Ltd.(Key Managerial Personnel have significant control)as Loan and advances is standing outstanding with Rs.3334000	With regard to the observation regarding the amount of **Rs. 33.34 Lakhs** outstanding as at **31st March, 2026** from **M/s Agro India Products Pvt. Ltd.**, an entity in which the Key Managerial Personnel of the Company have significant control, the management submits that the said amount represents loans and advances given in the ordinary course of business and is duly reflected in the books of account of the Company.
In the Financial year 2014-2015 and 2015-2016,the Company has sold all its Trucks and Trailers ,operational fleets and operate as going concern without purchasing the fixed assets in replacement of assets sold The Company does not secured any prestigious contracts (except) contract for	The management submits that the disposal of the said assets was undertaken as part of the Company's business and operational strategy. The Company has continued its operations as a going concern and has been carrying on its business activities without significant investment in owned fixed assets. The Company's present business model does not necessarily require substantial ownership

pipeline laying contract from related party in May 2023)	of trucks, trailers or other operational fleet, as the Company may undertake its activities through hired/leased resources, subcontracting arrangements and other available operational resources, depending upon the nature and requirements of the contracts undertaken.

15. Share Capital:

A	Issue of equity shares with differential rights:	During the year, company has not issued any equity shares with differential rights.
B	Issue of sweat equity shares	During the year, company has not issue any Sweat equity shares.
C	Issue of employee stock options	During the year, company has not issued employee stock options.
D	Provision of money by company for purchase of its own shares by employees or by trustees for the benefit of employees	Nil
E	Bonus Shares	No bonus shares were issued during the year under review.
F	Conversion of Warrants	No such conversion.
G	Share forfeited during the period	NIL

16. Annual return:

In terms of Section 92(3) and Section 134(3)(a) of the Companies Act, 2013 and Rule 12 of the Companies (Management and Administration) Rules, 2014, copy of the Annual Return for the FY 25-26 of the Company is available on the website of the Company at https://www.skylineindia.co.in/investors.html.

17. Conservation of energy, technology absorption and foreign exchange earnings and outgo:

The company lay focus on Conservation of energy with studies, discussions and analysis, which are undertaken regularly for further improvement. In terms of requirements of Section 134(3)(a) of the Companies Act, 2013 read with rule 8 of Companies (Accounts)Rules,2014 the required information relating to, conservation of energy, technology absorptions and foreign exchange earnings and outgo are Annexed hereto as **Annexure-A**

18. Corporate Social Responsibility (CSR):

In terms of section 135(1) of the Companies Act, 2013, the provisions of Corporate Social Responsibility are not applicable to the Company.

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19. Directors and Key Managerial Personnel:

During the year, there is changes in Director and KMP of the Company.

S. No	Name of the Director/KMP	Designation	Appointment/ Cessation	Date Of Resignation/ Appointment
1.	Ms. Ayesha Jain Mahajan*	Additional Independent Director	Appointment	03.09.2025
2.	Mr. Prakash Chandra Pareek*	Additional Independent Director	Appointment	03.09.2025
3.	Ms. Ragini Jain*	Additional Director	Appointment	03.09.2025
4.	Mr. Anil Kumar Jain*	Managing Director	Appointment	03.09.2025
5.	Ms. Neelam Jain	Independent Director	Cessation	08.09.2025
6.	Mr. Rajesh Kumar Sanghi	Managing Director	Cessation	08.09.2025
7.	Ms. Vandana Gupta	Independent Director	Cessation	08.09.2025
8.	Ms. Gaur Hari Singh	CFO	Cessation	08.09.2025
9.	Mr. Nimesh Jain	CFO	Appointment	08.09.2025
10.	Mr. Rajeev Gupta	Whole-time director	Cessation	08.09.2025

*1 Ms. Ayesha Jain Mahajan, was appointed as an Independent Director in the Annual General Meeting Dated 30.09.2025

*2 Mr. Prakash Chandra Pareek was appointed as an Independent Director in the Annual General Meeting Dated 30.09.2025

*3 Ms. Ragini Jain was appointed as a Non-Independent Director in the Annual General Meeting Dated 30.09.2025

*4 Mr. Anil Kumar Jain was appointed as Managing Director in the Annual General Meeting Dated 30.09.2025.

(Pursuant to the changes in the composition of the Board of Directors and Key Managerial Personnel (KMP) during the financial year, the following is the list of Directors and KMP as on 31 March 2026:)

1. Ms. Ayesha Jain Mahajan-Independent Director
2. Mr. Prakash Chandra Pareek-Independent Director
3. Mr. Anil Kumar Jain- Chairman & Managing Director
4. Ms. Ragini Jain-Director
5. Mr. Nimesh Jain -Chief Financial Officer

20. Declaration by Independent Directors and Meeting of Independent Director

The Company has, inter alia, received the following declarations from all the Independent Directors confirming that:

1. they meet the criteria of independence as prescribed under the provisions of the Act, read with Schedule IV and Rules issued thereunder, and the Listing Regulations. There has been no change in the circumstances affecting their status as Independent Directors of the Company;

2. they have complied with the Code for Independent Directors prescribed under Schedule IV to the Act; and

3. they have registered themselves with the Independent Director's Database maintained by the Indian Institute of Corporate Affairs and have qualified the online proficiency self-assessment test or are exempted from passing the test as required in terms of Section 150 of the Act read with Rule 6 of the Companies (Appointment and Qualifications of Directors) Rules, 2014.

4. The Board of Directors of the Company has taken on record the declaration and confirmation submitted by the Independent Directors after undertaking due assessment of the veracity of the same. None of the Director of the Company are disqualified from being appointed as Directors as specified under Section 164(1) and 164(2) of the Act read with Rule14(1) of the Companies (Appointment and Qualifications of Directors) Rules, 2014 (including any statutory modification(s) and/or re-enactment(s) thereof for the time being in force) or are debarred or disqualified by the Securities and Exchange Board of India ("SEBI"), Ministry of Corporate Affairs ("MCA") or any other such statutory authority.

5. All members of the Board and Senior Management have affirmed compliance with the Code of Conduct for Board and Senior Management for the financial year 2025-26.

6. The Company had sought the following certificates from independent and reputed Practicing Company Secretaries confirming that:

A. None of the Director on the Board of the Company has been debarred or disqualified from being appointed and/or continuing as Directors by the SEBI/MCA or any other such statutory authority.

B. Independence of the Directors of the Company in terms of the provisions of the Act, read with Schedule IV and Rules issued thereunder and the Listing Regulations.

Familiarization Program for Independent Directors

All Independent Directors are familiarized with the operations and functioning of the Company at the time of their appointment and on an ongoing basis.

Meeting of Independent Director

In the Compliance of Provisions Section 149(8) of the Companies Act, 2013, the independent directors' meeting is being held on 08th July,2025, inter-alia, with a view to review the performance of non-independent directors and the Board as a whole, review the performance of the Chairperson of the company, taking into account the views of executive directors and non-executive directors; and to assess the quality, quantity and timeliness of flow of information between the company management and the Board.

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S NO.	Name of Member	Category	Entitled to attend	Attendance
1.	Ms. Vandana Gupta	Independent Director	1	1
2.	Ms. Neelam Jain	Independent Director	1	1

21. **Number of meetings of the Board of Directors:**

In the Compliance of Provisions of clause (b) of sub-section (3) of Section 134 of Companies Act, 2013, there were Eight Board Meetings held during the financial year. The intervening gap between the 2(Two) Board Meetings was within the period prescribed under the Companies Act, 2013. The Board of Directors, which comprises qualified entrepreneurs.

None of the Directors on the Board are members of more than ten (10) committees or hold the post of Chairman on more than five Committees.

Eight meetings of the Board of Directors were held during the year on 30th May 2025, 14th August 2025, 03rd September 2025, 04th September 2025, 08th September 2025, 07th October 2025, 14th November 2025 and 12th February, 2026.-

Name of the Director	Category	No. of Board Meeting During the Year 2025-2026		Whether Attended the AGM
		Entitled to attend	Attended	
Mr. Rajesh Kumar Sanghi*	Managing Director	5	3	NO
Mr. Rajeev Gupta*	Whole-time director	5	3	No
Ms. Neelam Jain*	Independent Director	5	3	No
Ms. Vandana Gupta*	Independent Director	5	3	No
Mr. Anil Kumar Jain**	Managing Director	5	5	Yes
Ms. Ayesha Jain Mahajan**	Independent Director	5	5	Yes
Mr. Prakash Chandra Pareek**	Independent Director	5	5	Yes
Ms. Ragini Jain**	Director	5	5	Yes

*Mr. Rajesh Kumar Sanghi, Mr. Rajeev Gupta, Ms. Neelam Jain, Ms. Vandana Gupta Resigned W.e.f 08.09.2025

**Mr. Anil Kumar Jain, Ms. Ayesha Jain Mahajan, Mr. Prakash Chandra Pareek and Ms. Ragini Jain was appointed to the board of the director w.e.f. 03-09-2025

22. Committees of the Board:

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During the year, in accordance with applicable provisions of the Companies Act, 2013 and rules made thereunder, the Board constituted following Committees. Proper no. of board and board committee meeting were held during the period under review and that too in compliance with the applicable provision of the Companies act 2013 and other rules and regulation.

Audit Committee

In pursuance of section177 of the companies Act, 2013 read with regulation 18 of the Securities and Exchange Board of India (Listing Obligation and Disclosures Requirement) Regulations, 2015, the Company has constituted the Audit Committee.

The Chairman of the committee is an independent director. The composition of the Audit Committee and attendance of Directors at the meetings, during the financial year 2025-26 is as shown below:

Meetings held: 30th May 2025, 14th August 2025, 14th November 2025 and 12th February 2026

S NO.	Name of Member	Category	Entitled to attend	Attendance
1.	Mr. Rajesh Kumar Sanghi*	Managing Director	2	2
2.	Ms. Neelam Jain*	Independent Director	2	2
3.	Ms. Vandana Gupta*	Independent Director	2	2
4.	Mr. Anil Kumar Jain**	Managing Director	2	2
5.	Ms. Ayesha Jain Mahajan**	Independent Director	2	2
6.	Mr. Prakash Chandra Pareek**	Independent Director	2	2

* Mr. Rajesh Kumar Sanghi, Ms. Neelam Jain, Ms. Vandana Gupta has resigned from the office with effect from 08.09.2025

**Mr. Anil Kumar Jain, Ms. Ayesha Jain Mahajan, Mr. Prakash Chandra Pareek have been appointed with effect from 03.09.2025

All the members of the Audit Committee are financially literate.

The Company Secretary of the Company acts as the Secretary of the meeting.

The Audit Committee oversees the work carried out by the Management and the Internal Auditor on the financial reporting process and the safeguards employed by them.

Nomination and Remuneration Committee

In compliance with Section 178 of the Companies Act, 2013, the Board has constituted the "Nomination and Remuneration Committee".

During the year the Committee composition of the Nomination and Remuneration Committee as at March 31, 2026 and details of the Members participation at the Meetings of the Committee are as under:

- Meetings held: 30th May 2025,14th August 2025, 03rd September 2025,08th September 2025.

S NO.	Name of Member	Category	No. of Meeting Held	Attendance
1.	Mr. Rajeev Gupta	Whole-time director	4	4
2.	Ms. Neelam Jain	Independent Director	4	4
3.	Ms. Vandana Gupta	Independent Director	4	4

Stakeholder Relationship Committee

In compliance with the provisions of Section 178 of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015, the Board has constituted the Stakeholder's Relationship Committee.

The terms of reference of the Committee are:

1. transfer/transmission of shares/debentures and such other securities as may be issued by the Company from time to time;

2. issue of duplicate share certificates for shares/debentures and other securities reported lost, defaced or destroyed, as per the laid down procedure;

3. issue new certificates against subdivision of shares, renewal, split or consolidation of share certificates/certificates relating to other securities.

4. issue and allot right shares/bonus shares pursuant to a Rights Issue/Bonus Issue made by the Company, subject to such approvals as may be required;

5. to grant Employee Stock Options pursuant to approved Employees' Stock Option Scheme(s), if any, and to allot shares pursuant to options exercised;

6. to issue and allot debentures, bonds and other securities, subject to such approvals as may be required;

7. to approve and monitor dematerialization of shares/debentures/other securities and all matters incidental or related thereto;

8. to authorize the Company Secretary and Head Compliance/other Officers of the Share Department

9. to attend to matters relating to non-receipt of annual reports, notices, non-receipt of declared dividend / interest, change of address for correspondence etc. and to monitor action taken;

10. monitoring expeditious redressed of investors/stakeholder's grievances;

11. Allot her matters incidental or related to shares, debentures.

During the year the committee composition of the Stakeholders' Relationship Committees at March 31, 2026.

NAME OF DIRECTOR	CATEGORY
Ms. Ayesha Jain Mahajan	Chairman
Ms. Ragini Jain	Member- Independent Director
Mr. Prakash Chandra Pareek	Member- Independent Director

s

During the year, no investor grievance is pending.

During the financial year 2025-26, the Stakeholder's Relationship committee of directors met one time, the date of the meeting was 30th May,2025.

23. Board Evaluation:

The Companies Act, 2013 provides that a formal annual evaluation needs to be made by the Board of its own performance and that of its committees and individual directors. Schedule IV of the Companies Act, 2013, states that the performance evaluation of Independent Directors shall be done by the entire Board of Directors, excluding the director being evaluated.

The board of directors in consultation with Nomination & Remuneration Committee has carried out an annual evaluation of its own performance, Board Committees and individual directors pursuant to the provisions of the Companies Act, 2013.

The performance of the Board was evaluated by the Board after seeking inputs from all the directors on the basis of the criteria such as the Board composition and structure, effectiveness of board processes, information and functioning etc

The Board and the Nomination and Remuneration Committee ("NRC") reviewed the performance of the individual directors on the basis of the criteria such as the contribution of the individual director to the Board and Committee meetings like preparedness on the issues to be discussed, meaningful and constructive contribution and inputs in meetings, etc. In addition, the Chairman was also evaluated on the key aspects of his role.

The evaluation of Independent Directors was carried out by the entire Board and that of the Chairman and Non – Independent Directors were carried out by the Independent Directors.

In a separate meeting of Independent Directors, performance of non-Independent Directors, performance of the board as a whole and performance of the Chairman was evaluated, taking into account the views of executive directors and non-executive directors. The same was discussed in the board meeting that followed the meeting of the Independent Directors, at which the performance of the Board, its committees and individual directors was also discussed.

The Directors were satisfied with the evaluation results, which reflected the overall engagement of the Board and its Committees with the Company.

24. Policy on Directors' Appointment and Remuneration:

Your Company has a policy to have an appropriate mix of executive and independent directors to maintain the independence of the Board, and separate its functions of governance and management.

The policy of the Company on directors' appointment and remuneration, including criteria for determining qualifications, positive attributes, independence of a Director, and other matters provided under sub-section (3) of Section 178 of the Companies Act, 2013, adopted by the Board, is attached as **Annexure – B** to the Board Report. Further the remuneration paid to the Directors is as per the terms laid out in the nomination and remuneration policy of the Company.

25. Risk management policy and Internal Control:

The Company has adopted a Risk Management Policy duly approved by the Board and also has in place a mechanism to identify access, monitor and mitigate various risks which in the opinion of the board may threaten the existence of the Company. Major risks identified by the businesses and functions are systematically addressed through mitigating actions on a continuing basis.

26. Whistle Blower Policy/Vigil Mechanism for Director and Employees

The Company has formulated a comprehensive Whistle Blower Policy in compliance with the provisions of Section 177(9) and 177(10) of The Companies Act, 2013 and Regulation 22 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2018 with a will to enable the directors and employees to freely communicate their genuine concerns about illegal or unethical practice and to report genuine concerns to the Audit Committee of the Company.

Further, the vigil mechanism shall provide for adequate safeguards against victimization of director(s) or employee(s) or any other person who avail the mechanism and also provide for direct access to the chairperson of the audit committee. The said policy has been uploaded on the website of the company.

27. Particulars of loans, guarantees or investments under Section 186:

The Company has given an unsecured loan to M/s Agro India Products Pvt Ltd. for an amount of Rs.33,34,000.

28. Contracts and arrangements with related parties:

The particulars of every contract or arrangements entered by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 are disclosed in Form AOC-2(refer Annexure-D).

29. **Secretarial Audit Report:**

During the Financial year, M/S D Dixit & Associates has been appointed as the Secretarial Auditor for the Financial year 2025-2026 in the Board Meeting dated 14th August,2025.

In terms of Section 204(1) of the Companies Act, 2013 and the rules made thereunder, the Company undertake from the M/S D Dixit & Associates appointed as the Secretarial Auditor, the Secretarial report of Secretarial Audit in Form MR -3 is annexed to & forms part of this Report as **Annexure-C.**

30. Compliance with Secretarial Standards

The Company is in compliance with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India and approved by the Central Government under Section 118(10) of the Act.

31. MANAGERIAL REMUNERATION:

S. No.	Particulars	Details
1	Ratio of remuneration of each director to median remuneration of employees	As the Company is not paying any remuneration to its directors, therefore it is not applicable to the Company.
2	Percentage increase in remuneration of each director and KMPs	As the Company has not paid any remuneration to its directors therefore question of increase in remuneration for directors does not arise.
3	Percentage increase in the median remuneration of employees	NIL
4	Number of permanent employees	03
5	Average percentile increases in salary of employees, other Than managerial personnel, comparison with percentile increase in managerial and justification	There is no increase in Non – managerial personnel's.
	Managerial Increase	NIL
	Non-Managerial Increase	N.A.
6	Affirmation that the remuneration is as per the remuneration policy of the Company	Yes, the Company has paid the remuneration as per the remuneration policy of the Company

32. Directors' Responsibility Statement:

Pursuant to the provisions contained in Section 134(3)(c) & 134(5) of the Companies Act, 2013, the Board to the best of its knowledge and belief confirm that:

(a) in the preparation of the annual accounts for the financial year ended 31st March, 2026, the applicable accounting standards read with requirements set out under schedule III to the Act, have been followed and no material departures have been made from the same;

(b) the directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit or loss of the company for that period;

(c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities.

(d) the directors have prepared the annual accounts on a going concern basis;

(e) the directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and operating efficiently; and

(f) the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively

33. Particulars of Employees:

None of the employees of the Company draws remuneration exceeding the limit prescribed in the Companies (Appointment and Remuneration of Managerial Personnel) Amendment Rules, 2016

34. Internal Auditors:

Pursuant to the provisions of Section 138 of the Companies Act, 2013 and Rule 13 of Company (Accounts) Rules, 2013, made there under, the Company has appointed M/s R S Goel & Company, Firm registration No-023056N (Practicing Chartered Accountant) as an internal auditor of the Company.

35. Internal Financial Control and Their Adequacy

The Board has adopted policies and procedure for ensuring the orderly and efficient conduct of its business, including adherence to the company's policies, the safeguarding of its asset, the prevention and detection of fraud and error, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial disclosure.

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The Company has an adequate internal controls system commensurate with its size and the nature of its business. All the transactions entered into by the Company are duly authorized and recorded correctly. All operating parameters are monitored and controlled. The top management and the Audit Committee of the Board of Directors review the adequacy and effectiveness of internal control systems from time to time.

36. Corporate governance:

Regulation 27(2) as per clause 15 of Chapter IV of SEBI (LODR) Regulation, 2015 is not applicable to the Company as the paid up capital and net worth were less than 10 Crore and 25 Crore respectively as on 31st March 2026 (Previous Year).

37. Management Discussion and Analysis

The Management Discussion and Analysis (MD&A), highlighting the important aspects of the business of the Company is enclosed with this Report.

38. Disclosures under Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 read with Rules thereunder & Disclosures under Maternity benefit act 1961:

The Company has complied with the provisions of the Maternity Benefit Act,1961 during FY 2025-2026 Obligation of Company Under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

The Company is committed to treating every employee with dignity and respect. The Company has formulated a policy on 'Prevention of Sexual Harassment at Workplace Policy' as per the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 and Rules made thereunder. The policy is applicable to all the establishments of the Company located in India. The Company has constituted Internal Complaints Committees to ensure implementation and compliance with the provisions of the aforesaid Act and the Rules.

This Policy addresses the following major objectives:
* To define Sexual Harassment;
* To lay down the guidelines for reporting acts of Sexual Harassment at the workplace; and
* To provide the procedure for the resolution and redressal of complaints of Sexual Harassment.

The Company is committed to providing a safe and conducive work environment to all of its employees and associates. The Policy also provides shelter to contract workers, probationers, temporary employees, trainees, apprentices, and any person visiting the Company at its office.

During the financial year 2025-2026, no complaint was reported under the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and Rules made thereunder and none was pending from the previous financial year. The Company periodically conducts sessions for employees across the organization to build awareness about the Policy and the provisions of the Prevention of Sexual Harassment Act.

During the period under review, no case under Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 was filed.

39. Human Resources:

Your Company treats its "human resources" as one of its most important assets. We focus on all aspects of the employee lifecycle. This provides holistic experience for the employees as well. During their tenure at the Company, employees are motivated through various skill development programs. We create effective dialogue through our communication channels to ensure effective dialogue through our communication channels to ensure that feedback reach the relevant team, including leadership. Your Company continuously invests in attraction, retention and development of talent on an ongoing basis. A number of programs that provide focused people attention are currently underway. Your Company thrust is on the promotion of talent internally through job rotation and job enlargement.

40. Segment-wise performance

The Company is into single reportable segment only.

41. TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of the said sections are not applicable to the company as none paid dividend is lying with the company.

42. LISTING WITH STOCK EXCHANGES:

The Company has listed its Equity Shares on the platform of Metropolitan Stock Exchange of India Limited. The Company confirms that it has paid the Annual Listing Fees for the year 2025-2026 to MSEI where the Company's Shares are listed.

43. COST RECORD

The Central Government has not specified maintenance of cost record under section148(1) of the Company Act, 2013 in respect of our Company's product

44. THE DETAILS OF DIFFERENCE BETWEEN THE AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF.

The Provisions are not applicable on the Company during FY 2025-2026.

45. COMPLIANCE

The Company has complied and continues to comply with all regulations and guidelines issued Securities and Exchange Board of India and any other such regulator as applicable.

During the year, there were no frauds by the Company and no material frauds on the Company by its officers and employees.

46. Acknowledgements

Your Directors are grateful to the Government of India, the Reserve Bank of India, the Securities and Exchange Board of India, the Stock Exchanges and other regulatory authorities for their valuable guidance and support and wish to express their sincere appreciation for their continues co-operation and assistance. We look forward for their continued support in future.

Your directors would like to express their sincere appreciation for the assistance and cooperation received from banks, customers, vendors, Government, members and employees during the year under review.

For SKYLINE INDIA LIMITED

Sd/-	**Sd/-**
Ragini Jain	**Anil Kumar Jain**
Director	**Managing Director**
07968564	**01872872**

Date: **13th August 2026**
Place: **Delhi**

SKYLINE INDIA LIMITED

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MANAGEMENT DISCUSSION AND ANALYSIS REPORT

INDUSTRY AND ECONOMY OVERVIEW

The Company was engaged in business of Trading, Processing, assembling, Manufacturing or deal in Cotton, Yarn, Thread, Fabric, Cloth, linen, Laces, Made-ups, Readymade garments, carpets, rugs, Home furnishing, Home decoration, Window & Floor Covering products, tiles, blinds dyes, chemicals and other related products.

The Indian economy continued to demonstrate resilience during FY 2025-26 despite an uncertain global environment marked by geopolitical tensions, inflationary pressures and supply chain disruptions. Backed by robust domestic demand, continued infrastructure investment, a stable financial system and sustained policy reforms, India remained one of the fastest-growing major economies in the world. According to the National Statistical Office (NSO), India's Gross Domestic Product (GDP) is estimated to have grown by approximately 7.6% during FY 2025-26. Rising urbanisation, increasing disposable incomes, digital adoption and favourable demographic trends continue to support long-term economic growth and consumer spending.

INDUSTRY DEVELOPMENTS

The Indian textile and apparel industry remains one of the country's largest and most significant industrial sectors, contributing substantially to employment, exports and industrial output. The industry continues to benefit from a diversified product portfolio, abundant raw material availability, skilled manpower and an integrated textile value chain.

The Indian textile and apparel market is estimated to reach approximately US$194 billion during FY 2025-26, supported by strong domestic consumption and growing export opportunities. The domestic market accounts for nearly US$157 billion (81%), while exports contribute approximately US$37 billion (19%), reflecting the sector's balanced growth across domestic and international markets.

India enjoys a unique competitive advantage with the presence of the complete textile value chain—from fibre and yarn to fabric, garments and technical textiles. The country remains one of the world's leading producers of cotton, jute and silk while simultaneously expanding its capabilities in man-made fibres, technical textiles and sustainable textile manufacturing.

Further strengthening the sector, initiatives such as the 'Kasturi Cotton Bharat' programme are enhancing global acceptance, traceability, and premium positioning of Indian cotton. Simultaneously, India's skilled labour base, cost efficiencies, and integrated spinning ecosystem continue to reinforce the competitiveness of its cotton yarn exports.

OUTLOOK

The Company has continues to have good demand and has created specific markets for its products which helps in established a strong presence in its identified market segments. This ensures more sustained profitable operations. The company continues to strengthen its production base by modernization and adding balancing equipment and improvising production process. These measures will strengthen and support the operations of the company

The global economic outlook for FY 2026–27 remains cautiously optimistic, although risks arising from geopolitical conflicts, supply chain disruptions, volatile commodity prices, and global financial market uncertainties continue to persist. Central banks across major economies are expected to maintain a balanced monetary policy approach as inflation gradually moderates.

India's economic outlook continues to remain favorable, supported by strong macroeconomic fundamentals, increasing digitalization, policy reforms, expanding infrastructure investment, and healthy domestic consumption. Stable inflation, a resilient banking and financial sector, and continued government focus on capital expenditure are expected to support sustained economic growth. However, global uncertainties, crude oil price volatility, and external market conditions may continue to influence business sentiment

SEGMENT-WISE PERFORMANCE

The Company is into single reportable segment only. It has been a conscious decision of the Management to have diversified businesses to protect or maintain the overall profitability for the sustained benefit of the company. Financials performances are disclosed in directors report as well as financial statements.

OPPORTUNITIES

The Indian textile and apparel industry offers significant growth opportunities, supported by favourable macroeconomic conditions, government initiatives and evolving global sourcing patterns. India remains well positioned to strengthen its presence in the global textile value chain owing to its integrated manufacturing base, abundant raw material availability and skilled workforce.

Policy support remained a key growth enabler for the textile sector during FY 2025-26, with the Government of India focusing on infrastructure development, capacity expansion, technology upgradation, skill development and sustainability. Flagship initiatives such as PM MITRA Parks, the Production Linked Incentive (PLI) Scheme, SAMARTH, the National Technical Textiles Mission (NTTM) and Kasturi Cotton Bharat are expected to improve manufacturing competitiveness, strengthen the quality and traceability of Indian cotton, encourage investments and enhance export potential. These policy measures present significant opportunities for industry participants to expand operations, improve efficiencies and access new domestic and international markets.

In addition, the global shift towards supply chain diversification under the "China+1" strategy and free trade agreement , increasing demand for sustainable and value-added textile products, rapid growth of organised retail and e-commerce, and India's expanding network of free trade agreements are expected to create favourable business opportunities for the textile industry. The Company intends to leverage these emerging opportunities by enhancing operational efficiencies, strengthening its product portfolio and maintaining a customer-centric approach to achieve sustainable long-term growth.

RISK & CONCERNS

The Company operates in a dynamic business environment and is exposed to various risk .The textile industry is influenced by global economic conditions, changing consumer preferences and fluctuations in raw material and input costs, requiring continuous monitoring and timely strategic responses.

The key risk faced by the company includes such as rising competition in the market on the domestic and export fronts, duty free access to competing countries in US and European markets, uncertain business environment including conflict between Russia and Ukraine, rupee fluctuation, volatility in raw material prices and its availability, slowdown in demand and change in fashion trends, possibility of increase in interest rates, etc. Besides this the Company is also exposed to factors such as the change in government policies, duties & taxes, availability of power from the grid, availability of labour etc. The Company tries to mitigate these risks by taking quick actions and proactive initiatives to minimize the impact of these risks to the extent possible.

The Company continuously evaluates these risks and has implemented appropriate risk management practices, internal control systems and operational strategies to mitigate their impact. The management remains focused on improving operational efficiencies, diversifying its customer and supplier base, maintaining prudent financial discipline and responding proactively to changes in the business environment to safeguard stakeholders' interests.

INTERNAL CONTROL SYSTEM AND THEIR ADEQUACY

The Company maintains a robust internal control framework aligned with the scale and complexity of its operations. These controls ensure all transactions are duly authorised and consistently embedded across the organization. The internal control framework is designed to ensure safeguarding of assets, proper recording and reporting of transactions, reliability of financial reporting, operational efficiency and compliance with applicable laws and regulations. The Company continuously reviews and strengthens its internal control systems to align with evolving business requirements and operational needs. The management periodically evaluates the effectiveness of such controls and undertakes necessary corrective and preventive measures wherever required.

MATERIAL DEVELOPMENT IN HUMAN RESOURCES AND INDUSTRIAL RELATIONS:

The Company continues to recognise human capital as a strategic enabler in driving operational excellence, business transformation, and long-term competitiveness. There was no such material development in respect of Human resources and Industrial relations which have effect on the company.

For Skyline India Limited

Sd/-
ANIL KUMAR JAIN
Chairman & Managing Director
DIN:01872872

Date: **13th August 2026**

Place: **New Delhi**

Annexure - A

ANNEXURE "A" TO THE DIRECTOR'S REPORT

Information under Section 134(4)(q) of the Companies Act,2013 read with Rule 8 of the Companies (Accounts) Rules, 2014 and forming part of the Directors' Report for the year ended 31st March,2026.

		Current Year	Previous Year
		2025-2026	**2024-2025**
A) CONSERVATION OFENERGY			
I) Power and Fuel Consumption			
1) Electricity			
a) Purchased Unit (kwh)			
Total amount		**NIL**	NIL
Rate/ Unit (Rs/Kwh)		**NIL**	NIL
b) Own generation			
i)Through Diesel		**NIL**	NIL
Generator Unit (Kwh)		**NIL**	NIL
Unit per litre of Diesel oil (Kwh)		**NIL**	NIL
Cost/Unit (Rs/ Kwh)		**NIL**	NIL
ii)Through Steam Turbine		**NIL**	NIL
Generator Unit (Lakh kwh)		**NIL**	NIL
Unit per tonne of fuel (kwh)		**NIL**	NIL
Cost/unit (Rs/kwh)		**NIL**	NIL
2)Coal		**NIL**	NIL
3)Furnace Oil		**NIL**	NIL
4)Others/internal generation		**NIL**	NIL
B)TECHNOLOGY ABSORPTION			
I)Research & Development (R & D)		**NIL**	NIL
II) Technology absorption, adoption & Innovation		**NIL**	NIL
C)FOREIGN EXCHANGE EARNINGS AND OUTGO			
Foreign Exchange Earned	(Rs.)	**NIL**	NIL
Foreign Exchange used	(Rs.)	**NIL**	NIL

Annexure - B

NOMINATION & REMUNERATION POLICY

1. Introduction

Pursuant to Section 178 of the Companies Act, 2013, the Board of Directors had constituted the Nomination and Remuneration Committee. The Company considers human resources as its invaluable assets. This policy on nomination and remuneration of Directors, Key Managerial Personnel (KMPs) and other employees has been formulated in terms of the provisions of the Companies Act, 2013 read along with the applicable rules thereto, as amended from time to time. This policy on nomination and remuneration of Directors, Key Managerial Personnel and Senior Management has been formulated by the Nomination and Remuneration Committee (NRC or the Committee) and has been approved by the Board of Directors.

2. Objective and purpose of the policy

The objectives and purpose of this policy are:

To formulate the criteria for determining qualifications, competencies, positive attributes and independence for appointment of a Director (Executive / Non-Executive) and recommend to the Board policies relating to the remuneration of the Directors, Key Managerial Personnel and other employees. This includes, reviewing and approving corporate goals and objectives relevant to the compensation of the Chief Executive Officer ("CEO"), evaluating the CEO's performance in light of those goals and objectives, and either as a committee or together with the other independent directors (as directed by the board), determine and approve the CEO's compensation level based on this evaluation; and making recommendations to the board with respect to non-CEO executive officer compensation, and incentive-compensation and equity-based plans that are subject to board approval;

The policy also addresses the following items: Committee member qualifications; Committee member appointment and removal; Committee structure and operations; and Committee reporting to the Board.
To formulate the criteria for evaluation of performance of all the Directors on the Board; To devise a policy on Board diversity; and

To lay out remuneration principles for employees linked to their effort, performance and achievement relating to the Company's goals.

3. Definitions

- 'Board' means Board of Directors of the Company.
- 'Directors' means Directors of the Company.
- 'Committee' means Nomination and Remuneration Committee of the Company as constituted or reconstituted by the Board, in accordance with the Act and applicable listing agreements and/or regulations.

- ‘Company’ means SKYLINE INDIA LIMITED.

- ‘Independent Director’ means a Director referred to in Section 149(6) of the Companies Act, 2013 and rules.

- ‘Key Managerial Personnel (KMP)’means-

  (i) the Managing Director or the Chief Executive Officer or the manager and in their absence, a Whole-time Director;
  (ii) the Company Secretary; and
  (iii) the Chief Financial Officer

Senior Management means personnel of the company who are members of its core management team excluding Board of Directors comprising all members of management one level below the Executive Directors, including the functional heads.

Unless the context otherwise requires, words and expressions used in this policy and not defined herein but defined in the Companies Act, 2013 and Listing Agreement as may be amended from time to time shall have the meaning respectively assigned to them therein.

4. General
This Policy is divided in three parts: -

Part – A covers the matters to be dealt with and recommended by the Committee to the Board;
Part – B covers the appointment and nomination; and
Part – C covers remuneration and perquisites etc.

This policy shall be included in the Report of the Board of Directors.

Part – A

Matters to be dealt with, perused and recommended to the Board by the Nomination and Remuneration Committee
The following matters shall be dealt by the Committee: -

(a) Size and composition of the Board:
Periodically reviewing the size and composition of the Board to ensure that it is structured to make appropriate decisions, with a variety of perspectives and skills, in the best interests of the Company as a whole and ensure compliance of various provision of applicable laws and listing agreement;

(b) Directors:
Formulate the criteria determining qualifications, positive attributes and independence of a director and recommending candidates to the Board, when circumstances warrant the appointment of a new Director, having regard to the range of skills, experience and expertise, on the Board and who will best complement the Board;

(c) Succession plans:
Establishing and reviewing Board and senior executive succession plans in order to ensure and maintain an appropriate balance of skills, experience and expertise on the Board and Senior

Management;

(d) Evaluation of performance:

Make recommendations to the Board on appropriate performance criteria for the Directors.
Formulate the criteria and framework for evaluation of performance of every Director on the Board of the Company.

Identify ongoing training and education programs for the Board to ensure that Non-Executive Directors are provided with adequate information regarding the options of the business, the industry and their legal responsibilities and duties.

(e) Remuneration framework and policies:
The Committee is responsible for reviewing and making recommendations to the Board on:

I. the remuneration of the Managing Director, Whole-time Directors and KMPs
II. the total level of remuneration of Non-Executive Directors and for individual remuneration for Non-Executive Directors and the Chairman, including any additional fees payable for membership of Board committees;
III. the remuneration policies for all employees including KMPs, senior management and other employees including base pay, incentive payments, equity awards, retirement rights and service contracts having regard to the need to attract and motivate talent to pursue the Company's long-term growth;
IV. demonstrate a clear relationship between executive compensation and performance; and be reasonable and fair, having regard to best governance practices and legal requirements.

The Company's superannuation arrangements and compliance with relevant laws and regulations in relation to superannuation arrangements; and the Company's remuneration reporting in the financial statements.

PART – B

Policy for appointment and removal of Director, KMPs and Senior Management

I. Appointment criteria and qualifications

1. The Committee shall identify and ascertain the integrity, qualification, expertise, and experience of the person for appointment as Director, KMP or senior management level and recommend to the Board his/ her appointment.

2. A person to be appointed as Director, KMP or senior management level should possess adequate qualification, expertise and experience for the position he / she is considered for appointment. The Committee has discretion to decide whether qualification, expertise and experience possessed by a person is sufficient / satisfactory for the concerned position.

3. A person, to be appointed as Director, should possess impeccable reputation for integrity, deep expertise and insights in sectors / areas relevant to the Company, ability to contribute to the Company's growth, complementary skills in relation to the other Board members.

4. the Company shall not appoint or continue the employment of any person as Managing Director / Executive Director who has attained the age of seventy years and shall not appoint Independent Director who is below age of 21years. Provided that the term of the person holding this position may be extended at the discretion of the committee beyond the age of seventy years with the approval of shareholders by passing a special resolution based on the explanatory statement annexed to the notice for such motion indicating the justification for extension of appointment beyond Seventy years as the case may be.

5. A whole-time KMP of the Company shall not hold office in more than one company except in its subsidiary company at the same time. Term / Tenure

II. Term /Tenure

1. Managing Director / Whole-time Director

The Company shall appoint or re-appoint any person as its Managing Director and CEO or Whole- time Director for a term not exceeding five years at a time. No re-appointment shall be made earlier than one year before the expiry of term.

2. Independent Director

An Independent Director shall hold office for a term up to five consecutive years on the Board of the Company and will be eligible for re-appointment on passing of a special resolution by the Company and disclosure of such appointment in the Board's report.

No Independent Director shall hold office for more than two consecutive terms, but such Independent Director shall be eligible for appointment after expiry of three years of ceasing to become an Independent Director. Provided that an Independent Director shall not, during the said period of three years, be appointed in or be associated with the Company in any other capacity, either directly or indirectly.

At the time of appointment of Independent Director, it should be ensured that number of Boards on which such Independent Director Serves is restricted to seven listed companies as an Independent Director and three listed companies as an Independent Director in case such person is serving as a Whole-time (Executive) Director of a listed company.

III. Retirement

The Whole-time Directors, KMP and senior management personnel shall retire as per the applicable provisions of the Companies Act, 2013 and the prevailing policy of the Company. The Board will have the discretion to retain the Whole-time Directors, KMP and senior management personnel in the same position / remuneration or otherwise, even after attaining the retirement age, for the benefit of the Company with the approval of shareholders by passing a special resolution at the general meeting of the Company.

PART – C

Policy relating to the remuneration for Directors, KMPs and other employees

A. General

1. The remuneration / compensation / commission etc. to Directors will be determined by the Committee and recommended to the Board for approval.

2. The remuneration and commission to be paid to the Managing Director shall be in accordance with the provisions of Chapter xiii of the Companies Act, 2013 read with schedule V, and the rules made thereunder.

3. The Increments to the existing remuneration / compensation structure may be recommended by the Committee to the Board which should be within the limits approved by the Shareholders in the case of Managing Director.

4. Where any insurance is taken by the Company on behalf of its Managing Director, Chief Financial Officer, the Company Secretary, and any other employees for indemnifying them against any liability, the premium paid on such insurance shall not be treated as part of the

B. Remuneration to KMPs and other employees

The policy on remuneration for KMPs and other employees is as below: -

1. Fixed pay

The remuneration and reward structure for employees comprises two broad components - annual remuneration and long-term rewards. The Committee would determine the remuneration of the Directors and formulate guidelines for remuneration payable to the employees.

These guidelines are as under:

a) Annual remuneration

Annual remuneration refers to the annual compensation payable to the employees of the Company. This comprises two parts - a fixed component, and a performance-linked variable component based on the extent of achievement of the individual’s objectives and performance of the business unit. Employee is required to determine his/her key result areas for that particular defined role. The performance-linked variable pay will be directly linked to the performance on individual components of the performance and the overall performance of the business. An employee’s variable pay would, therefore, be directly dependent on key performance measures that represent the best interests of shareholders.

The objective is to set the total remuneration at levels to attract, motivate, and retain high- caliber, and high potential personnel in a competitive global market. The total remuneration level is to be reset annually based on a comparison with the relevant peer group globally, established through independent compensation surveys, from time to time.

b) Long-term rewards

Long-term rewards may be granted to eligible key employees based on their contribution to the performance of the Company, relative position in the organization, and length of service under the supervision and approval of the Committee.

The grant, vesting and other scheme details would be formulated from time to time.
These long-term reward schemes are implemented to attract and retain key talent in the industry.

2. Minimum remuneration to Managing Director/ Chief Executive officer

If, in any financial year, the Company has no profits or its profits are inadequate, the Company shall pay remuneration to its Managing Director in accordance with the provisions of Schedule V of the Companies Act, 2013 and if it is not able to comply with such provisions, with the previous approval of the Central Government.

C. Remuneration to Non-Executive / Independent Directors

1. Remuneration

The remuneration payable to each Non-Executive Director is based on the remuneration structure as determined by the Board, and is revised from time to time, depending on individual contribution, the Company's performance, and the provisions of the Companies Act, 2013 and the rules made thereunder.

The remuneration to the Non-executive Directors (including Independent Directors) may be paid within the monetary limit approved by shareholders, subject to the limit not exceeding 1% of the profits of the Company computed as per the applicable provisions of the Companies Act, 2013.

2. Stock options

The Independent Directors shall not be entitled to any stock option of the Company.

Policy review

This policy is framed based on the provisions of the Companies Act, 2013 and rules there under.

In case of any subsequent changes in the provisions of the Companies Act, 2013 or any other regulations which makes any of the provisions in the policy inconsistent with the Act or regulations, then the provisions of the Act or regulations would prevail over the policy and the provisions in the policy would be modified in due course to make it consistent with law.

This policy shall be reviewed by the Nomination and Remuneration Committee as and when any changes are to be incorporated in the policy due to change in regulations or as may be felt appropriate by the Committee. Any changes or modification on the policy as recommended by the Committee would be given for approval of the Board of Directors.

ANNEXURE C
Form No.MR-3
SECRETARIAL AUDIT REPORT

For the financial year ended 31ST March, 2026

[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
The Members,
SKYLINE INDIA LIMITED

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **SKYLINE INDIA LIMITED** (hereinafter called "the Company"). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

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

PARA ONE

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March,2026 according to the provisions of:-

1. The Companies Act,2013 (the Act) and the rules made there-under;

2. The Securities Contracts (Regulation)Act,1956('SCRA') and the rules made there-under;

3. The Depositories Act,1996 and the Regulations and Bye-laws framed there-under;

4. *Foreign Exchange Management Act, 1999 and the rules and regulations made there-under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;

5. The Reserve Bank of India Act,1934;

6. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-

7. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations,2011;

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

9. *The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations,2009;

10. *The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations,2008

11. *The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client:

12. *The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations,2009-**;** and

13. *The Securities and Exchange Board of India (Buyback of Securities) Regulations,1998-.

*****No Event took place under these regulations

I have also examined the Compliances of the Provisions of the following other laws applicable specifically to the Company wherein I have also relied on the Compliance Certificates/declaration issued by the head of the respective department/management in addition to the checks carried out by me and found that company has complied with all the provisions of said Acts except the below mentioned observation in respect of the said Acts.

Observation/Disclaimer in Clause (i) Para One of our Report

PARA SECOND

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

Secretarial Standards on meeting of the Board of Directors (SS-1) and Secretarial Standards on General Meeting(SS-2) issued by Institute of Company Secretaries of India.

The Listing Regulations executed by Company with the Metropolitan Stock Exchange of India Limited.

Based on our verification of the Company's Books, papers, minutes books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents, and its authorized representatives during the conduct of Secretarial Audit we hereby report that in our opinion during the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

I further report that

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

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

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

For D Dixit and Associates
Company Secretaries

Sd/-
Debasis Dixit
Prop.
M. No. F7218 CP. No. 7871
PR: 1823/2022

Date: 12.08.2026
Place: New Delhi
UDIN: **F007218H001093127**

Note: This report is to be read with our letter of even date, which is annexed as Annexure-A, and forms as integral part of this report.

Annexure to the Secretarial Audit Report

To,
The Members,
SKYLINE INDIA LIMITED

1. Maintenance of secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on the secretarial records based on our audit.

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

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

4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on the random test basis.

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

ANNEXURE D
AOC 2
PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

(Pursuant to clause (h) of sub-section (3) of Section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.

Form for Disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis.

S. No.	Particular	Details
a)	Name (s) of the related party & nature of relationship	Not Applicable
b)	Nature of contracts/arrangements/transaction	Not Applicable
c)	Duration of the contracts/arrangements/transaction	Not Applicable
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	Not Applicable
e)	Justification for entering into such contracts or arrangements or transactions'	Not Applicable
f)	Date of approval by the Board	Not Applicable
g)	Amount paid as advances, if any	Not Applicable
h)	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	Not Applicable

2. Details of contracts or arrangements or transactions at Arm's length basis.

Sl. No.	Name of the Related Party & Nature of relationship	Nature of Contracts/Arrangements/Transaction	Duration of the Contracts/arrangements/transaction	Salient terms of the contracts or arrangements or transaction including the value, if any	Date of Approval by the Board	Amount paid as advances, if any

For and on behalf of the Board of Directors
Skyline India Limited

Sd/- **Ragini Jain** **Director** **07968564**	**Sd/-** **Anil kumar Jain** **Managing director** **01872872**	Date:13.08.2026

SKYLINE INDIA LIMITED

CIN:- L51909DL1996PLC075875

Reg. Office: Hosue No. 11434, Back Portion Ground Floor, Shakti Nagar, North Delhi -110007

BALANCE SHEET AS AT MARCH 31, 2026

₹ (in Hundred)

Particulars	Note No.	As At March 31, 2026	As At March 31, 2025
ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment	2	6,103.48	7,799.06
(b) Intangible Assets		-	-
(c) Capital Work in progress		-	-
(d) Intangible Assets Under Development		-	-
(e) Financial Assets			
- Long term loans and advances		-	-
(f) Deferred Tax Assets (Net)	3	858.79	819.69
(g) Other Non-Current Assets		-	-
Total Non-Current Assets		**6,962.28**	**8,618.75**
(2) Current Assets			
(a) Inventories	4	4,484.57	4,484.57
(b) Financial Assets		-	-
- Trade Receivables	5	91,030.40	-
- Cash and Cash Equivalents	6	2,041.22	2,059.81
- Short term loans and advances	7	33,340.00	71,896.37
(c) Other Current Assets	8	724.17	564.90
Total Current Assets		**1,31,620.37**	**79,005.65**
Total Assets		**1,38,582.65**	**87,624.40**
EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity Share Capital	9	3,98,258.50	3,98,258.50
(b) Other Equity	10	(3,42,182.65)	(3,17,995.65)
Total Equity		**56,075.85**	**80,262.85**
(2) Non-Current Liabilities			
(a) Financial Liabilities			
- Long term borrowings		-	-
(b) Provisions		-	-
(c) Deferred Tax Liabilities (Net)		-	-
(d) Other Non-Current Liabilities		-	-
Total Non-Current Liabilities		-	-
(3) Current Liabilities			
(a) Financial Liabilities			
- Short term borrowings		-	-
-Trade Payables	11		
(i) Total Outstanding dues of micro enterprises and small enterprises; and		-	-
(ii) Total Outstanding dues of creditors other than micro enterprises and small enterprises		79,342.82	-
- Other Financial Liabilities		-	-
(b) Other Current Liabilities	12	3,163.98	7,361.56
(c) Provisions		-	-
Total Current Liabilities		**82,506.80**	**7,361.56**
Total Equity and Liabilities		**1,38,582.65**	**87,624.40**

Significant Accounting Policies and Notes to the Financial Statement reffered to above form an integral part of the Financial statements.

As per our report of even date attached.

For Nemani Garg Agarwal & Co.
Chartered Accountants
Firm Reg. No. 010192N

D.C. Kaushik

Nemani Garg Agarwal & Co. DELHI Chartered Accountants

CA Dinesh Chand Koushik
Partner
Membership No. 505463
Place: New Delhi
Date: 29-05-2026
UDIN: 26505463BCYXEK7129

For and on behalf of the Board of Directors of
SKYLINE INDIA LIMITED

Ragini Jain

Anil Jain

Ragini Jain
Director
DIN: 07968564

Anil Kumar Jain
Director
DIN: 07968564

Nimesh Jain
CFO

Dinesh Kumar Sindhi
Company Secretary
M.No. 48815

SKYLINE INDIA LIMITED CIN: L46419DL1996PLC075875 DELHI

SKYLINE INDIA LIMITED

CIN:- L51909DL1996PLC075875

Reg. Office: Hosue No. 11434, Back Portion Ground Floor, Shakti Nagar, North Delhi -110007

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

₹ (in Hundred)

	PARTICULARS	Note No.	For the Period 01-04-2025 to 31-03-2026	For the Period 01-04-2024 to 31-03-2025
I	**Income**			
	Revenue from Operations	13	87,683.07	28,244.47
	Other Income	14	2,272.20	6,867.54
	Total Revenue (I)		**89,955.27**	**35,112.01**
II	**EXPENSES**			
	Cost of Material Consumed	15	-	-
	Purchase of Stock-in-trade		75,564.59	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-trade	16	-	-
	Employee benefiits expense	17	2,765.00	11,785.91
	Finance Costs	18	6.06	5.33
	Depreciation and Amortisation Expenses	2	1,695.58	2,769.71
	Other Expenses	19	7,541.14	20,328.10
	Total Expenses (II)		**87,572.36**	**34,889.05**
III	**Profit Before Exceptional Items and Tax (I-II)**		**2,382.91**	**222.96**
IV	Exceptional Items		-	-
V	**Profit/(Loss) Before Tax (III-IV)**		**2,382.91**	**222.96**
VI	Tax Expense			
	(1) Current Tax		371.73	-
	(2) Deffered Tax		(39.11)	(111.14)
VII	**Profit/(Loss) for the period from continuing operations (V-VI)**		**2,050.29**	**334.09**
VIII	Profit/(loss) from discontinued operations		-	-
IX	Tax expense of discontinued operations		-	-
X	Profit/(loss) from Discontinued operations (after tax) (VIII-IX)		-	-
XI	**Profit/(loss) for the period (VII+ X)**		**2,050.29**	**334.09**
XII	**Other Comprehensive Income**			
	A (i) Items that will not be reclassified to Profit or Loss		-	-
	(ii) Income Tax relating to items that will not be reclassified to Profit or Loss		-	-
	B (i) Items that will be reclassified to Profit or Loss		-	-
	(ii) Income Tax relating to items that will be reclassified to Profit or Loss		-	-
XIII	**Total Comprehensive Income for the period (XI + XII) (Comprising Profit (Loss) and Other Comprehensive Income for the period)**		**2,050.29**	**334.09**
XIV	**Earnings per equity share (for discontinued operation):**			
	(1) Basic		-	-
	(2) Diluted		-	-
XV	**Earnings per equity share (for discontinued & continuing operations):**	**20**		
	(1) Basic		0.05	0.01
	(2) Diluted		0.05	0.01

Significant Accounting Policies and Notes to the Financial Statement reffered to above form an integral part of the Financial statements.

As per our report of even date attached.
For Nemani Garg Agarwal & Co.
Chartered Accountants
Firm Reg. No. 010192N

D.C. Kaushik

Nemani Garg Agarwal & Co. DELHI Chartered Accountants

CA Dinesh Chand Kaushik
Partner
Membership No. 505463
Place: New Delhi
Date: 29-05-2026
UDIN: 26505463BCVXEK7129

For and on behalf of the Board of Directors of
SKYLINE INDIA LIMITED

Ragini Jain
Ragini Jain
Director
DIN: 07968564

Anil Jain
Anil Kumar Jain
Director
DIN: 07968564

SKYLINE INDIA LIMITED CIN: L46419DL1996PLC075875 DELHI

Nimesh Jain
CFO

Dinesh Kumar Sindhi
Company Secretary
M.No. 48815

SKYLINE INDIA LIMITED

CIN:- L51909DL1996PLC075875

Reg. Office: Hosue No. 11434, Back Portion Ground Floor, Shakti Nagar, North Delhi -110007

STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED MARCH 31, 2026

₹ (in Hundred)

	Particulars	As At March 31, 2026	As At March 31, 2025
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit Before Tax as per statement of Profit & Loss	2,382.91	222.96
	Adjusted for:		
	Depreciation and amortisation expense	1,695.58	2,769.71
	Interest Income	(2,272.20)	(3,425.50)
	Finance costs	6.06	5.33
	Operating profit before working capital changes	1,812.34	(427.50)
	Adjusted for:		
	Increase/(Decrease) in Trade Payables	79,342.82	-
	Increase/(Decrease) in Other Current Liabilities	(4,197.58)	2,715.85
	(Increase)/Decrease in Trade Receivables	(91,030.40)	-
	(Increase)/Decrease in Short term loans and advances	12,319.09	(6,887.14)
	(Increase)/Decrease in Other Current Assets	(159.27)	795.70
	Cash generated from operations	(1,913.00)	(3,803.09)
	Taxes paid (Net)	371.73	-
	Net Cash from Operating Activities	(2,284.73)	(3,803.09)
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Proceeds from Disposal / Sale of Fixed Assets	-	638.78
	Interest Income	2,272.20	3,425.50
	Net Cash used in Investing Activities	2,272.20	4,064.28
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Increase/(Decrease) in Long Term Borrowings	-	-
	Finance costs	(6.06)	(5.33)
	Net Cash from Financing Activities	(6.06)	(5.33)
	Net Increase/(Decrease) in Cash and Cash Equivalents	(18.59)	255.85
	Cash and Cash Equivalents at the beginning of the year	2,059.81	1,803.96
	Cash and Cash Equivalents at the end of the year	2,041.22	2,059.81

As per our report of even date attached.

For Nemani Garg Agarwal & Co.

Chartered Accountants

Firm Reg. No. 010192N

D.C. Kaushik

Nemani Garg Agarwal & Co. DELHI Chartered Accountants

CA Dinesh Chand Kaushik

Partner

Membership No. 505463

Place: New Delhi

Date: 29-05-2026

UDIN: 26505463BCYXEK7129

For and on behalf of the Board of Directors of

SKYLINE INDIA LIMITED

Ragini Jain

Ragini Jain

Director

DIN: 07968564

Anil Kumar Jain

Director

DIN: 07968564

SKYLINE INDIA LIMITED CIN: L46419DL1996PLC075875 DELHI

Nimesh Jain

CFO

Dinesh Kumar Sindhi

Company Secretary

M.No. 48815

SKYLINE INDIA LIMITED

CIN:- L51909DL1996PLC075875

Reg. Office: Hosue No. 11434, Back Portion Ground Floor, Shakti Nagar, North Delhi -110007

STATEMENT OF CHANGE IN EQUITY FOR THE YEAR ENDED MARCH 31, 2026

₹ (in Hundred)

A. Equity share capital:

Equity shares of Rs. 10 each issued, subscribed and fully paid	No. of Shares	Amount
Subscribed and fully paid up		
Balance at March 31, 2024	39,82,585	3,98,258.50
Add:Changes in Equity share capital*	-	-
	39,82,585	3,98,258.50
Forfeited Shares		
Balance at March 31, 2024	11,05,915	27,647.87
Less: Cancellation of forfeited equity shares	(11,05,915)	(27,648)
Balance at March 31, 2025	**39,82,585**	**3,98,258.50**
Add:Changes in Equity share capital	-	-
Balance at March 31, 2026	**39,82,585**	**3,98,258.50**

** In pursuant to the board meeting dated February 14, 2025, the board of directors of the company has cancelled 11,05,915 forfeited equity shares of Rs. 10/- each*

B. Other Equity:

Particulars	Reserve and Surplus		Total Other Equity
	Capital Reserve	Retained Earnings	
Balance as at Apr 01, 2024	-	(3,45,977.62)	(3,45,977.62)
Profit/ (Loss) for the year	-	334.09	334.09
Cancellation of forfeited equity shares	27,647.87		
Balance as at March 31, 2025	**27,647.87**	**(3,45,643.52)**	**(3,17,995.65)**
Addition during the year	-	-	-
Profit/ (Loss) for the year	-	2,050.29	2,050.29
Finance Cost IND AS Receivables written off	-	(26,237.28)	(26,237.28)
Balance as at March 31, 2026	**27,647.87**	**(3,69,830.52)**	**(3,42,182.65)**

As per our report of even date attached.

For Nemani Garg Agarwal & Co.

Chartered Accountants

Firm Reg. No. 010192N

D.C. Kaushik

Nemani Garg Agarwal & Co. DELHI Chartered Accountants

CA Dinesh Chand Kaushik

Partner

Membership No. 505463

Place: New Delhi

Date: 29-05-2026

UDIN: 26505463BCYXEK7129

For and on behalf of the Board of Directors of

SKYLINE INDIA LIMITED

Ragini Jain

Ragini Jain

Director

DIN: 07968564

Anil Kumar Jain

Director

DIN: 07968564

SKYLINE INDIA LIMITED CIN: L46419DL1996PLC075875 DELHI

Nimesh Jain

CFO

Dinesh Kumar Sindhi

Company Secretary

M.No. 48815

SKYLINE INDIA LIMITED
NOTES FORMING PART OF FINANCIAL STATEMENTS

₹ (in Hundred)

2 PROPERTY, PLANT AND EQUIPMENT

PARTICULARS		GROSS BLOCK				ACCUMULATED DEPRECIATION				NET BLOCK	
S. No.	Assets	Balance as at 1st April 2025	Additions during the year	Deletion during the year	Balance as at 31st Mar 2026	Balance as at 1st April 2025	Provided during the year	Deletion/ Adjustment during the year	Balance as at 31st Mar 2026	Balance as at 31st Mar 2026	Balance as at 31st March 2025
1	Furniture & Fixtures	5,572.70	-	-	5,572.70	2,984.17	670.17	-	3,654.34	1,918.36	2,588.53
2	Machine	6,905.22	-	-	6,905.22	2,751.21	751.88	-	3,503.09	3,402.13	4,154.01
3	Air Conditioner	2,430.50	-	-	2,430.50	1,683.95	193.28	-	1,877.23	553.28	746.56
4	CCTV Camera	2,846.94	-	-	2,846.94	2,536.98	80.25	-	2,617.23	229.71	309.96
	Total	17,755.37	-	-	17,755.37	9,956.30	1,695.58	-	11,651.88	6,103.48	7,799.06
	P.Y Total	24,718.37	-	6,963.00	17,755.37	13,511.17	2,769.71	6,324.57	9,956.30	7,799.06	NA

Pursuant to the enactment of Companies Act 2013, the company has applied the estimated useful lives as specified in Schedule II, except in respect of certain assets as disclosed in Accounting Policy on Depreciation, Amortisation and Depletion. Accordingly the unamortised carrying value is being depreciated / amortised over the revised/ remaining useful lives.

SKYLINE INDIA LIMITED
NOTES FORMING PART OF FINANCIAL STATEMENTS

₹ (in Hundred)

3 DEFFERED TAX ASSETS (NET)

Particulars	As at 31-03-2026	As at 31-03-2025
Opening Balance of Deffered Tax Liabilities	819.69	708.55
Add: Deferred Tax Asset/(Liability) Provision for the year	39.11	111.14
Total	858.79	819.69

4 INVENTORIES

Particulars	As at 31-03-2026	As at 31-03-2025
Packing Materials	4.48	4.48
Total	4.48	4.48

Method of Valuation of Inventories

(a) Raw Materials are valued at cost or net realizable value, whichever is lower. Cost for the purpose is computed on FIFO basis.

(b) Finished Goods are valued at cost or net realizable value, whichever is lower. Cost for the purpose is computed on the basis of cost of materials, labour and other related overheads upto the stage of maufacture of the product(s) which is determined on Average Annual Basis

(c) Traded goods are valued at cost or net realisable value, whichever is lower.

5 TRADE RECEIVABLES

Particulars	As at 31-03-2026	As at 31-03-2025
(i) Undisputed Trade Receivables- Considered Goods	91,030.40	-
(ii) Undisputed Trade Receivables- Considered Doubtful	-	-
(iii) Disputed Trade Receivables- Considered Goods	-	-
(iv) Disputed Trade Receivables- Considered Doubtful	-	-
(v) Others	-	-
Total	91,030.40	-

Ageing Schedule as at 31-03-2026

Particulars	Outstanding for following periods from due date payment / transaction					Total
	Less than 6 Months	6 Months - 1 Year	1-2 Year	2-3 Year	More than 3 Year	
Undisputed Trade Receivables - Considered Goods	91,030.40	-	-	-	-	91,030.40
Undisputed Trade Receivables - Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables - Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables - Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-
Total	91,030.40	-	-	-	-	91,030.40

Ragini Jain

Nomani Garg Agarwal & Co. DELHI Chartered Accountants

SKYLINE INDIA LIMITED CIN: L46419DL1996PLC075875 DELHI

SKYLINE INDIA LIMITED
NOTES FORMING PART OF FINANCIAL STATEMENTS

₹ (in Hundred)

Ageing Schedule as at 31-03-2025

Particulars	Outstanding for following periods from due date payment / transaction					Total
	Less than 6 Months	6 Months - 1 Year	1-2 Year	2-3 Year	More than 3 Year	
Undisputed Trade Receivables - Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables - Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables - Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables - Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-
Total	-	-	-	-	-	-

6 CASH AND CASH EQUIVALENTS

Particulars	As at 31-03-2026	As at 31-03-2025
Cash in-hand	1,385.85	1,749.80
Balance with banks	655.37	310.00
Total	2,041.22	2,059.81

7 SHORT TERM LOANS AND ADVANCES

Particulars	As at 31-03-2026	As at 31-03-2025
Advance Recoverable in cash or in kind or for value to be received		
- From Related Parties		
(i) Secured, considered good	-	-
(ii) Unsecured, considered good	33,340.00	70,939.37
(iii) Doubtful	-	-
- From Others		
(i) Secured, considered good	-	-
(ii) Unsecured, considered good	-	957.00
(iii) Doubtful	-	-
Total	33,340.00	71,896.37

8 OTHER CURRENT ASSETS

Particulars	As at 31-03-2026	As at 31-03-2025
Advance Income Tax	128.27	-
Income Tax Refundable	530.12	-
TDS Receivable	19.75	564.90
GST Input Tax Credit	11.25	-
MAT Credit	34.78	-
Total	724.17	564.90

Namani Garg Agarwal & Co. Chartered Accountants DELHI

Ragini Jain

SKYLINE INDIA LIMITED DELHI

SKYLINE INDIA LIMITED
NOTES FORMING PART OF FINANCIAL STATEMENTS

₹ (in Hundred)

9 EQUITY SHARE CAPITAL

Particulars	As at 31-03-2026	As at 31-03-2025
Authorised Equity shares of ₹ 10.00/- par value	5,50,000.00	5,50,000.00
	5,50,000.00	5,50,000.00
Issued, Subscribed and Paid-up Equity shares of ₹ 10.00/- par value	3,98,258.50	3,98,258.50
Forfeited Shares Equity shares of ₹ 10.00/- par value	-	-
Total	3,98,258.50	3,98,258.50

a) Reconciliation of the number of equity shares outstanding:

Particulars	As at 31-03-2026		As at 31-03-2025	
	Number	₹ (in '00)	Number	₹ (in '00)
Issued, Subscribed and Fully Paid-up Equity Shares				
Shares outstanding at the beginning of the year	39,82,585	3,98,258.50	39,82,585	3,98,258.50
Add: Shares issued during the year	-	-	-	-
	39,82,585	3,98,258.50	39,82,585	3,98,258.50
Forfeited Shares				
Shares outstanding at the beginning of the year	-	-	11,05,915	27,647.87
Add: Addition during the period	-	-	-	-
	-	-	11,05,915	27,647.87
Less: Cancellation of forfeited equity shares			11,05,915	27,647.87
	-	-	-	-
Shares outstanding at the end of the year	39,82,585	3,98,258.50	39,82,585	3,98,258.50

b) **Terms / rights attached to Equity shares**

The Company has only one class of equity shares having a par value of ₹ 10 per share. Each holder of equity shares is entitled to one vote per share.

In the event of the liquidation of the Company, the holder of equity shares will be entitled to received remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

During the period ended March 31, 2026 the Company has recorded per share dividend of ₹ NIL (previous year: ₹ NIL) to equity shareholders.

c) Details of shares in the Company held by each shareholder holding more than 5 percent shares:

Name of the shareholder	As at 31-03-2026		As at 31-03-2025	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Rajesh Kumar Sanghi	-	0.00%	28,39,950	71.31%
Punjab National Bank	-	0.00%	4,99,300	12.54%
Anil Kumar Jain	29,15,950	73.22%	-	0.00%

Rajni Jain Anil Jain

Naman Garg Agarwal & Co. Chartered Accountants DELHI

SKYLINE INDIA LIMITED CIN: L64190DL1996PLC075875 DELHI

₹ (in Hundred)

d) **Shareholding of Promoters**

Share Held by Promoters as at 31-03-2026

Promoters Name	No. of Shares	% of Total Shares	% Change During the year
Rajesh Kumar Sanghi	-	0.00%	-71.31%
Skyline Automobiles Private Limited	-	0.00%	-1.91%
Anil Kumar Jain	29,15,950	73.22%	73.22%

Share Held by Promoters as at 31-03-2025

Promoters Name	No. of Shares	% of Total Shares	% Change During the year
Rajesh Kumar Sanghi	28,39,950	71.31%	0.00%
Skyline Automobiles Private Limited	76,000	1.91%	0.00%

10 OTHER EQUITY

Particulars	As at 31-03-2026	As at 31-03-2025
Retained Earnings		
Opening balance	(3,45,643.52)	(3,45,977.62)
Add: Profit/Loss for the year	2,050.29	334.09
Add: Finance Cost IND AS Receivables written off	(26,237.28)	-
	(3,69,830.52)	**(3,45,643.52)**
Capital Reserve		
Opening balance	27,647.87	-
Add: Cancellation of forfeited equity shares	-	27,647.87
	27,647.87	27,647.87
Less: Capital Reserve utilised during the year	-	-
	27,647.87	**27,647.87**
Total	**(3,42,182.65)**	**(3,17,995.65)**

11 TRADE PAYABLE

Particulars	As at 31-03-2026	As at 31-03-2025
Total outstanding dues of Micro enterprises and small enterprises	-	-
Total outstanding dues of other than Micro enterprises and small enterprises	79,342.82	-
Total	**79,342.82**	-

Trade Payable Ageing Schedule as at 31-03-2026

Particulars	Outstanding for following periods from due date payment / transaction				Total
	Less than 1 Year	1-2 Year	2-3 Year	More than 3 Year	
MSME	-	-	-	-	-
Others	79,342.82	-	-	-	**79,342.82**
Disputed Dues -MSME	-	-	-	-	-
Disputed Dues -Others	-	-	-	-	-
Total	**79,342.82**	-	-	-	**79,342.82**

Ragini Jain

Nemani Garg Agarwal & Co. Chartered Accountants DELHI

SKYLINE INDIA LIMITED CIN: L45419DL1996PLC075875 DELHI

SKYLINE INDIA LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS

₹ (in Hundred)

Trade Payable Ageing Schedule as at 31-03-2025

Particulars	Outstanding for following periods from due date payment / transaction				Total
	Less than 1 Year	1-2 Year	2-3 Year	More than 3 Year	
MSME	-	-	-	-	-
Others		-	-	-	-
Disputed Dues -MSME	-	-	-	-	-
Disputed Dues -Others	-	-	-	-	-
Total	-	-	-	-	-

(Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the management)

12 OTHER CURRENT LIABILITIES

Particulars	As at 31-03-2025	As at 31-03-2025
Payable in respect Statutory dues	168.44	3,750.12
Audit Fee Payable	630.00	630.00
Expenses Payable	2,365.54	2,981.44
Total	3,163.98	7,361.56

SKYLINE INDIA LIMITED
NOTES FORMING PART OF FINANCIAL STATEMENTS

₹ (In Hundred)

13 REVENUE FROM OPERATIONS

Particulars	For the Period 01-04-2025 to 31-03-2026	For the Period 01-04-2024 to 31-03-2025
Sales	86,695.62	28,244.47
Contract Income	987.45	-
Total	**87,683.07**	**28,244.47**

14 OTHER INCOME

Particulars	For the Period 01-04-2025 to 31-03-2026	For the Period 01-04-2024 to 31-03-2025
Interest on loan to related party	2,272.20	3,425.50
Amount w/off	-	3,442.04
DTA Tax Exps	-	-
Total	**2,272.20**	**6,867.54**

15 COST OF MATERIAL CONSUMED

Particulars	For the Period 01-04-2025 to 31-03-2026	For the Period 01-04-2024 to 31-03-2025
Opening Stock of Raw Material	4,484.57	4,484.57
Add: Purchases of Raw Material	-	-
	4,484.57	4,484.57
Less: Closing Stock of Raw Material	4,484.57	4,484.57
Total	-	-

16 PURCHASE OF STOCK-IN-TRADE

Particulars	For the Period 01-04-2025 to 31-03-2026	For the Period 01-04-2024 to 31-03-2025
Purchase	75,564.59	-
Total	**75,564.59**	-

17 EMPLOYEE BENEFITS EXPENSE

Particulars	For the Period 01-04-2025 to 31-03-2026	For the Period 01-04-2024 to 31-03-2025
Director Remuneration	965.00	2,262.50
Salary	1,800.00	7,850.86
Staff Welfare	-	1,672.55
Total	**2,765.00**	**11,785.91**

Ragni Jain

Nemani Garg Agarwal & Co. Chartered Accountants DELHI

SKYLINE INDIA LIMITED DELHI

SKYLINE INDIA LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS

₹ (in Hundred)

18 FINANCE COSTS

Particulars	For the Period 01-04-2025 to 31-03-2026	For the Period 01-04-2024 to 31-03-2025
Bank Charges	0.01	0.01
Total	**0.01**	**0.01**

19 OTHER EXPENSES

Particulars	For the Period 01-04-2025 to 31-03-2026	For the Period 01-04-2024 to 31-03-2025
Advertisment Exps	0.85	0.35
Audit Fee	0.70	0.70
Computer Expense	-	1.39
Conveyance Expenses	-	0.48
Fee Stock Exchange	2.13	1.13
Legal & Professional Charges	2.08	0.99
Misc Exps	0.21	0.83
Petrol Exps	0.50	1.27
Postage & Courier	-	0.08
Printing & Stationary	-	0.25
ROC Filing Fee	0.14	0.04
Rental Expense	-	2.10
Repair & Maintenance	-	2.06
Short & Excess	(0.00)	0.11
Telephone Exps	0.10	1.12
Travelling Expense	-	0.52
Water & Electricity	-	0.34
Operation Exps	0.82	6.56
Total	**7.54**	**20.33**

20 EARNINGS PER EQUITY SHARE (FOR DISCONTINUED & CONTINUING OPERATIONS)

Particulars	For the Period 01-04-2025 to 31-03-2026	For the Period 01-04-2024 to 31-03-2025
Profits after tax as per statement of profit and loss	2,050.29	334.09
Weighted average number of equity shares outstanding during the year for Basic EPS (No.)	39,82,585	3982585
Nominal value of share (in ₹)	10.00	10.00
Basic EPS (₹/Share)	**0.05**	**0.01**
Weighted average number of equity shares outstanding during the year for Diluted EPS (No.)	39,82,585	39,82,585
Diluted EPS (₹/Share)	**0.05**	**0.01**

SKYLINE INDIA LIMITED
Classification of Financial Statement Notes

₹ (in Hundred)

(I) Advance Recoverable in cash or in kind or for value to be received

Particulars	As At March 31, 2026	As At March 31, 2025
- From Related Parties		
(i) Secured, considered good	-	-
(ii) Unsecured, considered good		
Agro India Products Pvt. Ltd.	33,340.00	-
Rajesh Kumar Sanghi	-	46,974.29
Rajesh Kumar Sanghi IND AS	-	23,965.08
	33,340.00	**70,939.37**
(iii) Doubtful	-	-
- From Others		
(i) Secured, considered good	-	-
(ii) Unsecured, considered good		
Saraoj Kumar	-	90.00
Saurabh Chaturvedi	-	767.00
Suresh Chandra Dhyani		100.00
	-	**957.00**
(iii) Doubtful	-	-
Total	**33,340.00**	**71,896.37**

(II) Payable in respect Statutory dues

Particulars	As At March 31, 2026	As At March 31, 2025
GST Payable	-	3,680.12
TDS Payable	168.44	70.00
Total	**168.44**	**3,750.12**

(III) Expenses Payable

Particulars	As At March 31, 2026	As At March 31, 2025
Kundan Aggarwal & Associates	-	2,032.08
Ramo Ad Creations Pvt. Ltd.	-	80.86
Salary Payable	150.00	632.50
Skyline Financial Services Pvt. Ltd.	236.00	236.00
Prashant Jha (Imprest) Payable		-
Dinesh Chand Kaushik	45.00	-
DSB Publicity Pvt. Ltd.	12.64	-
Accounting Charges Payable	375.00	-
Anil Kumar Jain (Imprest)	1,466.90	-
Total	**2,285.54**	**2,981.44**

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Ragini Jain

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SKYLINE INDIA LIMITED
Classification of Financial Statement Notes

₹ (in Hundred)

(IV) Calculation of Deferred Tax Asset / Liability

Particulars	As at 31-03-2026
- Due to Deperecialtion	
Closing Value of WDV of Fixed Assets as per IT Act	9,458.47
Closing Value of WDV of Fixed Assets as per Co. Act	6,103.48
Taxable Timing Difference [Assets/ (Liability)]	3,354.98
Closing Value of DTA or (DTL)	844.38
I. Opening Value of DTA or (DTL)	883.49
II. Less: Total Closing Value of DTA or (DTL) for Bal Sheet	844.38
(I-II): Deffered Tax for P&L	39.11

(V) Computation of Income Tax

Particulars	For the Period 01-04-2025 to 31-03-2026
Net Profit as per profit & loss account	2,382.91
Add: Depreceiation as per Co. Act.	1,695.58
Add: Exps debited in profit & loss a/c, but disallowed under the Income Tax Act	-
	4,078.49
Less: Depreceiation as per Income Tax Rules	1,770.88
	2,307.61
Less: brought forward loss set off	2,307.61
Taxable Income as per Income Tax	-
Normal Income Tax @ 25.168%	-
Tax under section 115JB (i.e MAT)	371.73
Tax Exps to be charged in Profit & Loss	371.73

(VI) Provision for Income Tax

Particulars	As at 31-03-2026
Income Tax for the Year	371.73
Less: Advance Tax Paid adjusted	371.73
Closing Balance of "Provision for Income Tax"	-

Rashi Jain

Naman Garg Agarwal & Co. Chartered Accountants DELHI

SKYLINE INDIA LIMITED CIN: L45410DL1996PLC075875 DELHI

SKYLINE INDIA LIMITED

SCHEDULE OF FIXED ASSETS FOR THE YEAR ENDED 31ST MARCH, 2026

(As per Income Tax Rules)

[Figure in ₹]

S. No.	Name of Assets	WDV as on 31-03-2025	Addition		Deletion	Total as on 31-03-2026	Rate	Depreciation			WDV as on 31-03-2026
			Up to 03-10-2025	After 03-10-2025				Depreciation for the year	Additional Depreciation	Total Depreciation	
1	Computer	1,15,840			-	1,15,840	40%	46,336	-	46,336	69,504
2	Office Equipment	1,76,778			-	1,76,778	15%	26,517	-	26,517	1,50,261
3	Furniture	4,06,250			-	4,06,250	10%	40,625	-	40,625	3,65,625
4	Machine	4,24,067			-	4,24,067	15%	63,610	-	63,610	3,60,457
	TOTAL ...	11,22,934	-	-	-	11,22,934		1,77,088	-	1,77,088	9,45,847
	P.Y Total	14,15,173			63,842	13,51,331		2,28,397		2,28,397	11,22,934

Rajni Jain

Anil Jain

Nemani Garg Agarwal & Co. Chartered Accountants DELHI

SKYLINE INDIA LIMITED CIN: L65190DL1996PLC075875 DELHI

INDEPENDENT AUDITORS' REPORT

To the Members of **Skyline India Limited.**

I. Report on the Audit of the Standalone Financial Statements		
1.	**Opinion**	
	A.	We have audited the accompanying Standalone Financial Statements of **Skyline India Limited** ("the Company"), which comprise the **Balance Sheet** as at March 31, 2026, the Statement of **Profit and Loss** (including Other Comprehensive Income), the Statement of **Changes in Equity** and the **Statement of Cash Flows** for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Standalone Financial Statements").
	B.	In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date
2.	**Basis for Opinion**	
	We conducted our audit of the Standalone Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Standalone Financial Statements.	

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3. Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone Financial Statements of the current period. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

S.NO	Key Audit Matter	Auditor's Response
1.	Amount given to M/s Agro India Products Pvt. Ltd. (Key managerial personnel have significant control) as Loans & Advance.	Net balance outstanding is Rs. 33,34,000
2.	The company has sold out All its Trucks and Trailers, operational fleets	I. In the Financial year 2014-15 and 2015-16 , The Company has sold all its Trucks and Trailers, operational fleets. According to the information and explanations given to us, the company has so far not made any plans to replace its fixed assets that have been sold. There exists a substantial doubt that without replacement of fixed assets, the company will be able to continue as a going concern for the foreseeable future Further the company does not have secured any prestigious contracts (except contract for pipeline laying contracts from related party in May 2023)

4. Information Other than the Standalone Financial Statements and Auditor's Report Thereon

A. The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the Standalone Financial Statements and our auditor's report thereon. Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon

B. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other

Information is materially inconsistent with the Standalone Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other

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		information, we are required to report that fact. We have nothing to report in this regard.
5.	**Management's Responsibility for the Standalone Financial Statements**	
	A.	The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
	B.	In preparing the Standalone Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are responsible for overseeing the Company's financial reporting process.
6.	**Auditor's Responsibilities for the Audit of the Standalone Financial Statements**	
	A.	Our objectives are to obtain reasonable assurance about whether the Standalone 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 Standalone Financial Statements.
	B.	As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
		i) Identify and assess the risks of material misstatement of the standalone

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		financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
		ii) Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls
		iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management
		iv) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern
		v) Evaluate the overall presentation, structure and content of the Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation
	C.	Materiality is the magnitude of misstatements in the Standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Statements.
	D.	We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
	E.	We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
	F.	From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements of the current period and are therefore the

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		key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication
II. Report on Other Legal and Regulatory Requirements		
1.	As required by Section 143(3) of the Act, based on our audit we report that:	
	A.	We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit
	B.	In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
	C.	The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account
	D.	In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014
	E.	None of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
	F.	With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure A**". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
	G.	With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended: In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.
	H.	With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
		i) The Company does not have any pending litigations which would impact its financial position in its Standalone Financial Statements
		ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses
		iii) There were no amounts which were required to be transferred to the Investor

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		Education and Protection Fund by the Company
		iv) The Company does not declared or paid any divided during the year.
	I.	Provided that for the financial year commencing on or after the 1st day of April 2023, every company which uses accounting software for maintaining its books of account, shall use only such accounting software which has a feature of recording audit trail of each and every transaction, creating an edit log of each change made in the books of account along with the date when such changes were made and ensuring that the audit trail cannot be disabled. Based on our examination, The audit trail has been preserved by the company as per the statutory requirements for record retention.
2.		As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in **"Annexure B"** a statement on the matters specified in paragraphs 3 and 4 of the Order.

For Nemani Garg Agarwal & Co.
(Chartered Accountants)

D. C. Kaushik

Nemani Garg Agarwal & Co. DELHI Chartered Accountants

(Dinesh Chand Kaushik)
Partner
M.No.505463
Date: 29-05-2026
Place: New Delhi
UDIN: 26505463BCYXEK7129

"Annexure A"

(Referred to in paragraph 1 (F) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date on the standalone Ind AS Financial statements of **SKYLINE INDIA LIMITED** as at and for the year ended March 31, 2026)

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

We have audited the internal financial controls over financial reporting **M/s Skyline India Limited** ("the Company") as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India(ICAI)". These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

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

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit

preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Nemani Garg Agarwal & Co.
(Chartered Accountants)

D. C. Kaushik

Nemani Garg Agarwal & Co. DELHI Chartered Accountants

(Dinesh Chand Kaushik)
Partner
M.No.505463
Date: 29-05-2026
Place: New Delhi
UDIN : 26505463BCYXE7129

UDIN:

"Annexure B"

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date on the standalone Ind AS financial statements for the year ended on March 31, 2026 of **SKYLINE INDIA LIMITED**).

(i) (a)	(A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, plant and equipment. (B) The Company has not any Intangible assets, Hence no further reporting is required.
(i) (b)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its Property, plant and equipment by which all Property, plant and equipment are verified in a phased manner over a period of three years. In accordance with this programme, certain Property, plant and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.
(i) (c)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, Company does not own any immovable property, Hence no further reporting is required.
(i) (d)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, plant and equipment (including Right-of-use assets) or Intangible assets or both during the year.
(i) (e)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder
(ii) (a)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, physical verification of inventory has been conducted at reasonable intervals by the management and no material discrepancies were notice Hence, further reporting under this clause is not applicable.
(ii) (b)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not borrowed any working capital limits/ Loans from any banks.
(iii)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any investments,

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	provided guarantee or security or granted any advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year, except the following:- Amount given to M/s Agro India Products Pvt. Ltd. (Key managerial personnel have significant control) as Loans & Advance. Net balance outstanding is Rs. 33,34,000.
(iii)(a)	The Company has not granted any loans, secured or unsecured, to firms, limited liability partnerships or any other parties during the year. (A) Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted any loans to subsidiaries (B) Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted loans to a party other than subsidiaries.
(iii)(b)	According to the information and explanations given to us and based on the audit procedures conducted by us, we are of the opinion that the terms and conditions of the loans given are, prima facie, not prejudicial to the interest of the Company
(iii)(c)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, in the case of loans given, the repayment of principal and payment of interest has been stipulated and the repayments or receipts have been regular
(iii)(d)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no overdue amount for more than ninety days in respect of loans given
(iii)(e)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no loan given falling due during the year, which has been renewed or extended or fresh loans given to settle the overdues of existing loans given to the same party.
(iii)(f)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not given any loans either repayable on demand or without specifying any terms or period of repayment.
(iv)	According to the information and explanations given to us and on the basis of our examination of the records, the Company has not given any loans, or provided any guarantee or security as specified under Section 185 of the Companies Act, 2013 and the Company has not provided any guarantee or security as specified under Section 186 of the Companies Act, 2013. Further, the Company has complied with the provisions of Section 186 of the Companies Act, 2013 in relation to loans given and investments made.
(v)	The Company has not accepted any deposits or amounts which are deemed to be deposits from the public. Accordingly, clause 3(v) of the Order is not applicable.

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(vi)	According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Companies Act, 2013 for the products manufactured by it (and/ or services provided by it). Accordingly, clause 3(vi) of the Order is not applicable.
(vii)(a)	The Company does not have liability in respect of Sales tax, Service tax, Duty of excise and Value added tax, GST, Provident fund, Employees' State Insurance, Income-tax, Duty of Customs, Cess and other material statutory dues during the year.
(vii)(b)	According to the information and explanations given to us, there are no dues of GST, Provident fund, Employees' State Insurance, Income-tax, Sales tax, Service tax, Duty of Customs, Value added tax, Cess or other statutory dues which have not been deposited by the Company on account of disputes
(viii)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year
(ix) a	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company did not have any loans or borrowings from any lender during the year. Accordingly, clause 3(ix)(a) of the Order is not applicable
(ix) (b)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.
(ix) (c)	According to the information and explanations given to us by the management, the Company has not obtained any term loans. Accordingly, clause 3(ix)(c) of the Order is not applicable
(ix) (d)	According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds have been raised on short-term basis by the Company. Accordingly, clause 3(ix)(d) of the Order is not applicable.
(ix)(e)	According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(e) of the Order is not applicable.
(ix) (f)	According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(f) of the Order is not applicable.

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(x)(a)	The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments). Accordingly, clause 3(x)(a) of the Order is not applicable
(x)(b)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.
(xi)(a)	Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit
(xi)(b)	According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
(xi)(c)	No whistle blower complaints has received by the Company during the year Hence no further reporting is required.
(xii)(a)	According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.
(xiii)	In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Sections 177 and 188 of the Companies Act, 2013, where applicable, and the details of the related party transactions have been disclosed in the standalone financial statements as required by the applicable Indian Accounting Standards
(xiv) (a)	Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business
(xiv) (b)	We have considered the internal audit reports of the Company issued till date for the period under audit
(xv)	In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company
(xvi) (a)	The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable.
(xvi) (b)	The Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934; Accordingly, clause 3(xvi)(b) of the Order is not

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	applicable.
(xvi) (c)	The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.
(xvi) (d)	According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.
(xvii)	The Company has incurred cash profit of Rs. **4,07,849/-** in the current year and in the immediately preceding financial year cash profit was Rs. **2,99,266/-.**
(xviii)	There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable
(xix)	According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall Due.
(xx)	In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of Section 135 of the Companies Act, 2013 pursuant to any project. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable

For Nemani Garg Agarwal & Co.
(Chartered Accountants)

D. C. Kaushik

Nemani Garg Agarwal & Co. DELHI Chartered Accountants

(Dinesh Chand Kaushik)
Partner
M.No.505463
Date: 29-05-2026
Place: New Delhi
UDIN: 26505463BCYXEK7129