

Date: May 27, 2022

To,
The Manager,
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001.
Scrip Code: 541967

Subject: Outcome of the Board meeting of the Company held on May 27, 2022.

Dear Sir/Madam,

This is to inform you that pursuant to Regulation 30 read with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('Listing Regulations') the Board at its meeting held today i.e., Friday, May 27, 2022, inter alia, considered and approved the following:

1. the Audited Standalone Financial Results of Sky Gold Limited for the half-year and financial year ended March 31, 2022 ("Financial Results"). The Financial Results and the Statutory Auditor's Report thereon are enclosed.

The Statutory Auditors have issued their Audit Reports on the Financial Results with an unmodified opinion.

2. The Appointment of M/s Sahil k Jain & Co as the Internal Auditor of the Company for the Financial Year 2022-23.

The Board Meeting commenced at 11.45 A.M. and subsequent to the approval of the above matters will continue till its scheduled time up to 1.00 P.M.

Kindly take the same on your records and oblige.

For Sky Gold Limited,


Mahendra Champalal Chauhan

Whole-time Director

DIN: 02138084

Address: Flat no 801, Tiara Court, Jain Mandir Road,

Sarvoday Nagar, Near Raja Indl. Estate.

Mulund West, Mumbai - 400080.

Place: Mulund, Mumbai

Encl: 1. As mentioned above

2. Unmodified Opinion Confirmation



Registered Office / Factory : Gala No. 101/102/103, Raja Industrial Estate, Jain Mandir Road, Sarvoday Nagar, Mulund (W), Mumbai - 400 080.

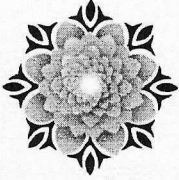
Tel. : +91 22 6691 9399 • Order Dep.: +91 9320 9292 99

Corporate Office : 267-271, Kanak Chambers, Office No.12A,13,14, 1St Floor, Opp. Adarsh Hotel, Kalbadevi Road, Mumbai - 400 002.

l.com : 2100. Tel.: +91 22 2241 6363 / 2241 3636 • Accounts : +91 91374 33902

Email : info@skygold.in / skygoldltdmumbai@gmail.com • Website : www.skygold.in

CIN NO.: - L36911MH2008PLC181989



SKY GOLD
Limited

**Appointment of M/s Sahil k Jain & Co as the Internal Auditor of the Company
for the Financial Year 2022-23.**

Reason for Change	Appointment
Date of Appointment	May 27, 2022
Brief profile (in case of Appointment)	M/s Sahil k Jain Proprietor of M/s Sahil k Jain & Co is qualified as a Chartered Accountant. His areas of expertise are internal audit, statutory audit, and taxation. His in-depth understanding of client businesses brings in value addition for the clients in diversified fields.
Disclosure of relationships between directors (in case of appointment of a director)	NA

For Sky Gold Limited,



Mahendra Champalal Chauhan
Whole-time Director

DIN: 02138084

Address: Flat no 801, Tiara Court, Jain Mandir Road,
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Place: Mulund, Mumbai

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SKY GOLD

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To,

The Manager,

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street, Fort,

Mumbai – 400001.

Scrip Code: 541967

Date: May 27, 2022

Subject: Declaration in respect of Audit Report with an unmodified opinion for the half-year and financial year ended March 31, 2022

Dear Sir/Madam,

This is to inform you that, pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended from time to time, we hereby declare that the Statutory Auditors of the Company, M/s. V.J. Shah & Co., the Chartered Accountants, (Firm Registration No. 109823W) have issued an Audit Report with an unmodified opinion on the Audited Financial Results of the Company for the half-year and financial year ended March 31, 2022.

For Sky Gold Limited,



Mahendra Champalal Chauhan

Whole-time Director

DIN: 02138084

Address: Flat no 801, Tiara Court, Jain Mandir Road,

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Mulund West, Mumbai - 400080.

Place: Mulund, Mumbai

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CIN NO.: - L36911MH2008PLC181989

Independent Auditor's Report on Audited standalone half yearly financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
Board of Directors of
Sky Gold Limited

Opinion

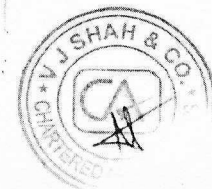
We have audited the accompanying standalone half yearly financial results of Sky Gold Limited (the company) for the half year ended 31st March, 2022 and the year to date results for the period from 1st April, 2021 to 31st March, 2022, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("Listing Regulations") read with SEBI Circular No. CIR/CFD/FAC/62/20 16 dated July 5, 2016 ("the Circular").

In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations read with the Circular in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year ended 31st March 2022 and the year-to-date results for the period from 1st April 2021 to 31st March 2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with



these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

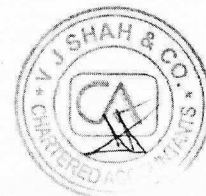
These half yearly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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

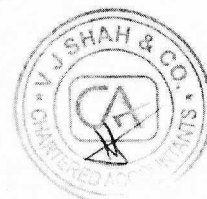


the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.



V J SHAH & CO

CHARTERED ACCOUNTANTS

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.

UDIN: 22152425AJSCHU3526

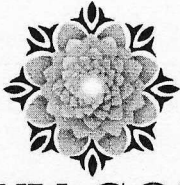
For V J SHAH & CO.
Chartered Accountants
FRN: 109823W

N Malde

NIRAV MALDE
(PARTNER)
Mem No.: 152425



Place: Mumbai
Date: 27.05.2022



SKY GOLD

Limited

SKY GOLD LIMITED

CIN : L36911MH2008PLC181989

Statement of Audited Financial Results as on 31st March, 2022.

(Rs. in Lacs)

Sn	Particulars	As at 31.03.2022	As at 31.03.2021
		Audited	Audited
A.	<u>EQUITY AND LIABILITIES</u>		
1	<u>Shareholders' Funds</u>		
(a)	Share Capital	537.19	537.19
(b)	Reserves and Surplus	6,381.91	4,689.71
(c)	Money Received Against Share Warrants	-	-
	Sub-total - Shareholders' funds	6,919.10	5,226.90
2	<u>Non Current Liabilities</u>		
(a)	Long Term Borrowings	1,740.04	718.20
(b)	Deferred Tax Liabilities	-	-
(c)	Other Long Term Liabilities	-	-
(d)	Long Term Provisions	64.52	45.34
	Sub-total - Non-current liabilities	1,804.56	763.54
3	<u>Current Liabilities</u>		
(a)	Short Term Borrowings	7,387.13	6,607.11
(b)	Trade Payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	137.48	0.80
	(ii) Total outstanding dues of creditors other than micro and small enterprises	3.30	5.32
(c)	Other Current Liabilities	44.25	16.66
(d)	Short Term Provisions	154.91	8.72
	Sub-total - Current liabilities	7,727.07	6,638.61
	TOTAL - EQUITY AND LIABILITIES	16,450.74	12,629.05
B.	<u>ASSETS</u>		
1	<u>Non Current Assets</u>		
(a)	<u>Property, Plant & Equipment and Intangible Assets</u>		
	(i) Property, Plant and Equipment	491.06	505.39
	(ii) Intangible Assets	1.78	-
	(iii) Capital Work in Progress	-	-
	(iv) Intangible Assets under development	-	-
(b)	Non Current Investments	3,726.35	2,523.37
(c)	Long Term Loans and Advances	-	-
(d)	Deferred tax Assets (Net)	30.14	26.20
(e)	Other Non Current Assets	-	-
	Sub-total - Non-Current Assets	4,249.33	3,054.96
2	<u>Current Assets</u>		
(a)	Current Investments	-	-
(b)	Inventories	7,437.50	6,831.05
(c)	Trade Receivables	4,356.48	2,343.85
(d)	Cash & Cash Equivalents	138.33	41.00
(e)	Short Term Loans and Advances	17.43	14.30
(f)	Other Current Assets	251.67	343.89
	Sub-total - Current Assets	12,201.41	9,574.09
	TOTAL - ASSETS	16,450.74	12,629.05



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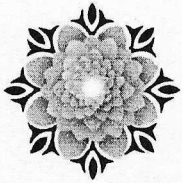
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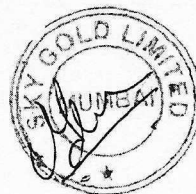
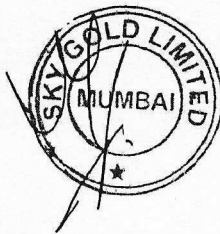
SKY GOLD

Limited

SKY GOLD LIMITED
CIN : L36911MH2008PLC181989
Statement of Audited Financial Results for the year ended 31st March, 2022.

(Amounts in Lacs except Earning per Shares)

Sr.	Particulars	6 months ended	6 months ended	6 months ended	Year ended	Year ended
		31.03.2022	30.09.2021	31.03.2021	31.03.2022	31.03.2021
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue From Operations					
(a)	Revenue From Operations (Net of taxes)	50,222.04	28,348.16	52,622.01	78,570.20	79,554.07
(b)	Other Income	(61.34)	1,117.43	213.49	1,056.09	235.91
	Total Income (net)	50,160.70	29,465.59	52,835.50	79,626.29	79,789.98
2	Expenses					
(a)	Cost of Material Consumed	49,055.40	28,347.58	54,209.18	77,402.98	80,885.94
(b)	Purchase of Stock in Trade	-	-	-	-	-
(c)	Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade	(859.09)	(830.94)	(2,302.32)	(1,690.04)	(2,886.04)
(d)	Employee Benefits Expenses	179.12	123.23	136.04	302.36	215.45
(e)	Finance Cost	418.97	375.27	330.80	794.24	638.86
(f)	Depreciation and Amortisation Expenses	40.94	35.32	26.08	76.26	44.07
(g)	Other Expenses	386.51	186.73	166.85	573.24	285.96
	Total Expenses	49,221.86	28,237.18	52,566.63	77,459.04	79,184.23
3	Profit/(Loss) before Exceptional, Extraordinary items & Tax	938.84	1,228.41	268.87	2,167.25	605.74
4	Exceptional items	-	-	-	-	-
5	Profit/(Loss) before Extraordinary items & Tax	938.84	1,228.41	268.87	2,167.25	605.74
6	Extraordinary items / Extra ordinary items	-	-	-	-	-
7	Profit before Tax	938.84	1,228.41	268.87	2,167.25	605.74
8	Tax expense					
	Current Tax	266.37	212.63	46.91	479.00	132.01
	Deferred Tax	(20.83)	16.88	(6.77)	(3.95)	(7.51)
	Tax adjustment of previous years	-	-	-	-	-
	Total Tax Expense	245.54	229.51	40.14	475.05	124.50
9	Profit/(Loss) for the period from Continuing Operation	693.30	998.90	228.73	1,692.19	481.25
10	Profit/(Loss) for the period from Discontinuing Operation	-	-	-	-	-
11	Profit/(Loss) for the period	693.30	998.90	228.73	1,692.19	481.25
12	Details of Equity Share Capital					
	Paid up equity share capital (Face value of Rs. 10/- each)				537.19	537.19
	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				6,381.91	4,689.71
13	Earnings Per Equity Share (before extraordinary items) (of Rs. 10/- each) (not annualised) (before and after extraordinary items)					
(a)	Basic	12.91	18.59	4.26	31.50	8.96
(b)	Diluted	12.91	18.59	4.26	31.50	8.96
	See accompanying note to Financial Results					



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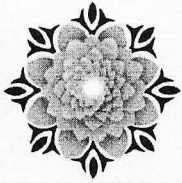
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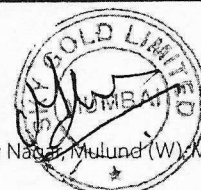
Limited

SKY GOLD LIMITED
CIN : L36911MH2008PLC181989

Statement of Cash Flows for the year ended 31st March, 2022.

(Rs. In Lacs)

Sn.	PARTICULARS	31.03.2022	31.03.2021
		Audited	Audited
I)	CASH FLOW FROM OPERATING ACTIVITIES		
	Net profit before Tax	2,167.25	605.74
	Adjustment for Non-Cash and Non-operating Items		
	Add: Depreciation	76.26	44.07
	Loss on sale of Asset	-	3.45
	Interest Expense	715.04	615.18
	Less: Interest Income	(0.52)	(0.79)
	Rent Income	-	(3.00)
	Capital Gain on sale of Investments	(1,015.54)	(225.00)
	Dividend Received	(21.08)	(7.12)
	Operating profits before working capital changes	1,921.41	1,032.53
	Changes in Working Capital & Operating Assets & liabilities		
	Increase/(Decrease) in Trade Payables	134.66	(96.46)
	Increase/(Decrease) in Other Current Liabilities	33.60	(56.06)
	Increase/(Decrease) in Long Term Provisions	19.18	6.63
	Increase/(Decrease) in Short Term Provisions	0.61	(29.33)
	(Increase)/Decrease in Short Term Loans & Advances	(3.13)	(2.58)
	(Increase)/Decrease in Inventories	(606.46)	(3,439.26)
	(Increase)/Decrease in Trade Receivables	(2,012.62)	2,315.55
	(Increase)/Decrease in Other Current Assets	78.77	(35.95)
	Cash generated from operations	(434.00)	(304.92)
	Less: Taxes Paid	(325.98)	(193.34)
	Net Cash Flows From Operating Activities	(759.98)	(498.28)
II)	CASH FLOW FROM INVESTING ACTIVITIES		
	Dividend	21.08	7.12
	Interest Income	0.52	0.79
	Rent Income	-	3.00
	Net Proceeds from (Purchase)/Sale of Investment Property	(241.80)	-
	Net Proceeds from (Purchase)/Sale of Fixed assets	(63.70)	(184.58)
	Net Proceeds from (Purchase)/Sale of Investments	54.37	(178.30)
	Net Proceeds from (Purchase)/Sale of Bank Deposits	27.59	(0.72)
	NET CASH FLOW FROM INVESTING ACTIVITIES	(201.92)	(352.69)
III)	CASH FLOW FROM FINANCING ACTIVITIES		
	Interest Expenses	(715.04)	(615.18)
	Short Term Borrowings received (Net)	654.28	693.52
	Proceeds received from Term Loan	1,147.58	774.90
	NET CASH FLOW FROM FINANCING ACTIVITIES	1,086.82	853.25
	NET INCREASE / (DECREASE) IN CASH	124.91	2.29
	Add: Cash & Cash Equivalent at the beginning of the year		
	Cash on Hand	6.63	9.00
	Bank Balance	6.78	2.14
		13.42	11.14
	Less: Cash & Cash Equivalent at the end of the year		
	Cash on Hand	5.28	6.63
	Bank Balance	133.05	6.78
		138.33	13.42
	NET INCREASE / (DECREASE) IN CASH	124.91	2.29
	RECONCILIATION OF CASH AND CASH EQUIVALENTS WITH BALANCE SHEET		
a)	Cash and cash equivalents as per Balance Sheet	138.33	41.00
b)	Less: Deposit with Banks with original maturity more than 3 months	-	27.59
c)	Cash and cash equivalents at the end of the year as per cash flow	138.33	13.42



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CIN NO.: - L36911MH2008PLC181989



SKY GOLD LIMITED
CIN: L36911MH2008PLC181989

Notes to Financial Results:

1. The above audited standalone financial results of the company were reviewed and recommended by the audit committee on 27th May, 2022 and subsequently approved by the Board of Directors at its meeting held on the 27th May, 2022. The review report has been filed with stock exchange and is available on the Company's website.
2. The figures for the half year ended 31st March 2022 are balancing figures between audited figures of full financial year and unaudited year to date figures up to the half year ended 30th September 2021, which were subject to Limited Review.
3. The financial results for the year ended 31st March 2022 have been subjected to audit by the Statutory Auditors of the company and the statutory auditor has issued unqualified report on financial results.
4. The Company is engaged in the business of Gold Jewellery manufacturing. There is no separate reportable segment in terms of Accounting Standards-17.
5. There are no Investors complaint pending as on 31st March 2022.
6. Previous periods' figures have been regrouped / reclassified where required to make them compatible with the figures of current periods.

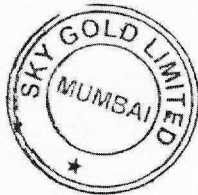
For and on behalf of the board,

For Sky Gold Limited


Mangesh Chauhan

Director

DIN: 02138048



Place: Mumbai

Date: 27th May 2022

Registered Office / Factory : Gala No. 101/102/103, Raja Industrial Estate, Jain Mandir Road, Sarvoday Nagar, Mulund (W), Mumbai - 400 080.

Tel. : +91 22 6691 9399 • Order Dep.: +91 9320 9292 99

Corporate Office : 267-271, Kanak Chambers, Office No.12A,13,14, 1St Floor, Opp. Adarsh Hotel, Kalbadevi Road, Mumbai - 400 002.

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