



# SKYLINE MILLARS LIMITED

**Millars**

08<sup>th</sup> May, 2024

To,  
The Manager - Listing Department  
The BSE Limited  
Phirozejeebhoy Towers,  
Dalal Street, Mumbai - 400 001.

Reference: - Skyline Millars Limited BSE Code - 505650

Dear Sir(s),

**Sub: Outcome of the Proceeding of the Board Meeting held on Wednesday, 08<sup>th</sup> May, 2024 - Disclosure of information under Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

With reference to above captioned subject, we wish to inform you that the Board of Directors at their meeting held today has approved and took on record the following matters:

1. The Audited Financial Results of the Company for the fourth quarter and year ended 31<sup>st</sup> March, 2024.
2. As recommended by Nomination and Remuneration Committee, Mr. Ashok Pillai appointed as an Independent Director subject to approval of members by Postal Ballot (details enclosed in Annexure -1)

We enclose herewith a copy of the said Audited Financial Results along with the Auditor's Report thereupon and Annexure-1.

The Board meeting commenced at 03.00 p.m. and concluded at 05:55 p.m.

Kindly take the same on record and acknowledge the receipt.

For Skyline Millars Limited

Maulik Dave  
Whole-time Director



Encl.: as above



**1. Reason for change viz. appointment, resignation, removal, death or otherwise;**

As recommended by Nomination and Remuneration Committee and approved by Board of Directors at its meeting held on 08<sup>th</sup> May, 2024, Mr. Ashok Pillai appointed as an Independent Director.

This appointment is subject to approval of members by Postal Ballot.

**2. Date of appointment/ cessation (as applicable) and Term of appointment**

Mr. Ashok Pillai appointed for a first term of five (5) consecutive years with effect from 08<sup>th</sup> May, 2024 subject to approval of members by Postal Ballot.

**3. Brief profile (in case of appointment)**

Mr. Ashok Pillai (DIN: 00167849), aged 69 years and is a BE (Hons) in Electrical and Electronics from BITS, Pilani and Diploma in Management Studies from Mumbai University. He has worked with L&T in Switchgear (Contracts) Division, IGE (India) Limited, Raychem India and Saudi Arabia. Mr. Pillai has worked in GMM Pfaudler Ltd. since, 1995 and retired as Chief Operating Office in the year March 2022. He was earlier a Director in Glass-Lined Equipment Company Limited and Prestige Tefparts Private Limited. He is executive Director of Decbectochem Engineering since 2023. Decbectochem is a JV between Dec India and the Bector family.

**4. Disclosure of relationships between directors (in case of appointment of a director).**

Mr. Ashok Pillai is not related with any of the Directors of the Company.



# Manubhai & Shah LLP

Chartered Accountants

Independent Auditor's Report on the Quarterly and Year to Date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To  
The Board of Directors of SKYLINE MILLARS LIMITED

Report on the audit of the Financial Results

## Opinion

We have audited the accompanying statement of financial results of **SKYLINE MILLARS LIMITED** ("the Company") for the quarter and year ended 31st March, 2024 ("the Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net loss and other comprehensive loss and other financial information for the quarter and year ended 31st March, 2024.

## Basis of 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 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 Financial Results

These financial results have been prepared on the basis of annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 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

Manubhai & Shah LLP, a Limited Liability Partnership with LLP identity No.AAG-0878  
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of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the 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 Financial Results**

Our objectives are to obtain reasonable assurance about whether the 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 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 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. Under Section 143(3) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statement on whether the Company has adequate internal financial controls with reference to financial statements in place and the operative effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosure made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.



- Obtain sufficient appropriate audit evidence regarding the financial result of the company to express an opinion on the financial results.

Materiality is the magnitude of misstatements in the financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial results 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 financial result.

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.

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.

#### Other Matters

The financial results include the results for the quarter ended 31st March, 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

FOR MANUBHAI & SHAH LLP  
CHARTERED ACCOUNTANTS  
FRN: 106041W/W100136



CA LAXMINARAYAN P YEKKALI  
PARTNER  
Membership No.: 114753

UDIN: 24114753BKDZVB9827

Mumbai, 08<sup>th</sup> May, 2024

**SKYLINE MILLARS LIMITED**  
**CIN NO. L63020MH1919PLC000640**  
**REGD. OFFICE : 4TH FLOOR, CHURCHGATE HOUSE**  
**32-34, VEER NARIMAN ROAD, FORT, MUMBAI - 400001**  
**STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH, 2024**

Sr. No.	Particulars	(Rs. In Lakhs)				
		Quarter ended			Year ended	
		31.03.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2023 (Unaudited)	31.03.2024 (Audited)	31.03.2023 (Audited)
	<b>Income</b>					
	(a) Revenue from operations (Gross)	-	0.00	0.00	-	15.05
	(b) Other Income	14.36	9.80	11.84	46.35	43.23
1	<b>Total Income</b>	<b>14.36</b>	<b>9.80</b>	<b>11.84</b>	<b>46.35</b>	<b>58.28</b>
	<b>Expenses</b>					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchase of stock in trade	-	-	-	-	-
	(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	16.30
	(d) Cost of Construction	(0.00)	0.00	-	(0.00)	-
	(e) Excise Duty	-	-	-	-	-
	(f) Employee benefits expenses	6.39	6.18	8.55	30.19	31.62
	(g) Finance cost	-	0.00	0.00	-	-
	(h) Depreciation and amortisation expenses	0.31	0.27	0.23	1.02	0.93
	(i) Other Expenses	25.21	21.15	52.85	110.15	170.36
2	<b>Total Expenses</b>	<b>31.91</b>	<b>27.60</b>	<b>61.63</b>	<b>141.36</b>	<b>219.21</b>
3	<b>Profit / (Loss) before exceptional items and tax (1-2)</b>	<b>(17.55)</b>	<b>(17.80)</b>	<b>(49.79)</b>	<b>(95.01)</b>	<b>(160.93)</b>
4	Exceptional items	-	-	-	-	-
5	<b>Profit / (Loss) before tax (3 - 4)</b>	<b>(17.55)</b>	<b>(17.80)</b>	<b>(49.79)</b>	<b>(95.01)</b>	<b>(160.93)</b>
	<b>Tax Expense</b>					
	a) Current tax	-	-	-	-	-
	b) (Excess)/Short Tax Provision of earlier years	-	-	-	-	-
	c) Deferred tax	-	-	-	-	-
6	<b>Total Tax Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7	<b>Profit / (Loss) for the period from continuing operations (5 - 6)</b>	<b>(17.55)</b>	<b>(17.80)</b>	<b>(49.79)</b>	<b>(95.01)</b>	<b>(160.93)</b>
8	Loss from discontinuing operations	(1.00)	(1.33)	(17.85)	(4.35)	(23.42)
9	Tax Expenses of discontinuing operations	-	-	-	-	-
10	<b>Loss from discontinuing operations (8 - 9)</b>	<b>(1.00)</b>	<b>(1.33)</b>	<b>(17.85)</b>	<b>(4.35)</b>	<b>(23.42)</b>
11	<b>Profit / (Loss) for the period (7 + 10)</b>	<b>(18.55)</b>	<b>(19.13)</b>	<b>(67.64)</b>	<b>(99.36)</b>	<b>(184.35)</b>
	<b>Other Comprehensive Income (Net of Tax)</b>					
	A. Items that will not be reclassified to Profit & Loss	(0.07)	0.06	(0.05)	0.05	(0.17)
12	<b>Total Other Comprehensive Income</b>	<b>(0.07)</b>	<b>0.06</b>	<b>(0.05)</b>	<b>0.05</b>	<b>(0.17)</b>
13	<b>Total Comprehensive Income for the period (11+12)</b>	<b>(18.62)</b>	<b>(19.07)</b>	<b>(67.69)</b>	<b>(99.30)</b>	<b>(184.52)</b>
14	<b>Paid up Equity Share Capital (Face Value Re 1/- each)</b>	<b>402.24</b>	<b>402.24</b>	<b>402.24</b>	<b>402.24</b>	<b>402.24</b>
15	<b>Reserves excluding Revaluation Reserves as at Balance Sheet date</b>				<b>2,075.03</b>	<b>2,174.33</b>
16	<b>Earning per Share (EPS)</b>					
	a) Earning per share Basic & Diluted (in Rs) (for continuing operations) (not annualised)	(0.04)	(0.04)	(0.12)	(0.24)	(0.40)
	b) Earning per share Basic & Diluted (in Rs) (for discontinuing operations) (not annualised)	(0.01)	(0.01)	(0.05)	(0.01)	(0.06)
	c) Earning per share Basic & Diluted (in Rs) (for total operations) (not annualised)	(0.05)	(0.05)	(0.17)	(0.25)	(0.46)

*Prashant Dave*



**Notes :**

- 1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 8th May, 2024.
- 2) The above results have been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 ('Ind As') prescribed under section 133 of the Companies Act, 2013, read together with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment) Rules, 2016
- 3) The Company is primarily engaged in Real Estate business and after discontinuation of Umreth division there is only one reportable segment.
- 4) Figures for the previous periods have been re-grouped / re-arranged wherever necessary.
- 5) SML is unable to launch the next phase of development at Ghatkopar since 2011 as matter is pending in Supreme Court.
- 6) Skyline Millars Limited has commenced construction work of "F - Wing" at Karjat Property.

**For and on behalf of Board of Directors**

Place : Mumbai  
Date : 08/05/2024



A handwritten signature in blue ink, appearing to read "Maulik H. Dave".

**Mr. Maulik H Dave**  
**DIN No. 01448536**  
**(Whole time Director)**

**SKYLINE MILLARS LIMITED**  
**CIN NO. L63020MH1919PLC000640**  
**REGD. OFFICE : 4TH FLOOR, CHURCHGATE HOUSE**  
**32-34, VEER NARIMAN ROAD, FORT, MUMBAI - 400001**  
**AUDITED BALANCE SHEET**

Particulars	( Rs. In Lakhs )	
	As at 31.03.2024 (Audited)	As at 31.03.2023 (Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, Plant and Equipment	26.96	25.23
Other Intangible assets	0.00	0.00
Investment Property	-	-
Financial Assets		
(i) Non-current investments	0.46	0.41
(ii) Trade receivables	-	-
(iii) Loans	-	-
(iv) Other financial assets	304.76	304.76
Deferred tax assets (net)	-	-
Other non-current assets	34.95	34.95
<b>Total Non-Current Assets</b>	<b>367.12</b>	<b>365.36</b>
<b>Current assets</b>		
Inventories	1,359.07	1,257.00
Financial Assets		
(i) Trade and other receivables	-	0.24
(ii) Cash and cash equivalents	108.12	65.28
(iii) Bank balances other than (ii)	577.61	707.10
(iv) Loans	0.10	0.05
Assets for Current Tax (Net)	-	-
Assets Classified as Held for Sale	310.26	310.26
Other current assets	0.37	1.02
<b>Total Current Assets</b>	<b>2,355.52</b>	<b>2,340.94</b>
<b>Total Assets</b>	<b>2,722.65</b>	<b>2,706.29</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share capital	402.24	402.24
Other Equity	2,075.03	2,174.33
<b>Total Equity</b>	<b>2,477.27</b>	<b>2,576.58</b>
<b>Non-current liabilities</b>		
Financial Liabilities		
(i) Other financial liabilities - non-current	48.02	45.06
Other non-current liabilities	-	-
Provisions	34.95	34.95
Liabilities for Non Current Tax (Net)	19.07	19.08
<b>Total Non-current Liabilities</b>	<b>102.04</b>	<b>99.09</b>
<b>Current liabilities</b>		
Financial Liabilities		
(i) Short Term Borrowings	-	-
(ii) Trade and other payables	-	-
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(iii) Other financial liabilities	66.77	21.80
Other current liabilities	76.52	8.78
Current Tax Liability	-	-
Provisions	-	-
<b>Total Current Liabilities</b>	<b>143.29</b>	<b>30.58</b>
<b>Total Equity and Liabilities</b>	<b>2,722.65</b>	<b>2,706.29</b>

For and on behalf of Board of Directors

*Maulik H Dave*

Mr. Maulik H Dave  
DIN No. 01448536  
(Whole time Director)



Place : Mumbai  
Date : 08/05/2024



## Cash Flow Statement for the year ended 31st March, 2024

(Rs. In Lakhs)

	Year ended 31st March, 2024	Year ended 31st March, 2023
<b>A) Cash Flow from operating activities</b>		
Profit / (Loss) before tax from		
Continuing operations	(95.01)	(160.93)
Discontinued Operations	(4.35)	(23.42)
<b>Loss before tax including discontinued operations</b>	<b>(99.36)</b>	<b>(184.35)</b>
<b>Adjustments for</b>		
Depreciation and amortisation expense	1.02	0.93
Impairment loss	-	-
Finance cost	-	-
Interest income from financial assets at amortised cost	(41.74)	(42.23)
Interest income from others	(0.16)	-
Dividend income	-	-
Inventory written off	-	-
Sundry balances written back	(3.90)	(0.36)
Provision for GST	-	34.95
Net loss on sale of assets classified as held for sale	-	15.89
Net gain on disposal of property, plant and equipment	-	-
<b>Operating loss before working capital changes</b>	<b>(144.13)</b>	<b>(175.18)</b>
<b>Adjustments for</b>		
(Increase)/Decrease in trade receivables	0.24	5.62
Increase/(Decrease) in trade payables	-	-
(Increase)/Decrease in financial assets	(0.05)	(0.12)
(Increase)/Decrease in other assets	0.65	0.90
(Increase)/Decrease in assets classified as held for sale	-	-
Increase/(Decrease) in financial liabilities	51.83	(1.69)
Increase/(Decrease) in provisions	-	-
Increase/(Decrease) in other liabilities	67.74	7.66
(Increase)/Decrease in inventories	(102.07)	(10.40)
<b>Cash flow from / (used in) operating activities post working capital changes</b>	<b>(125.79)</b>	<b>(173.20)</b>
Income taxes paid (Net of refunds)	(0.01)	6.62
<b>Net Cash flow generated from / (used in) operating activities (A)</b>	<b>(125.80)</b>	<b>(166.58)</b>
<b>B) Cash Flow from investing activities</b>		
Purchase of property, plant and equipment	(2.75)	-
Proceeds from property, plant and equipment	-	0.00
Proceeds from investments	-	-
Deposits with bank	-	-
Changes in FD Balances	129.49	68.80
Proceeds from assets classified as held for sale	-	41.96
Interest income	41.74	42.23
Interest on other income	0.16	-
Dividend received	-	-
<b>Net Cash Flow from investing activities (B)</b>	<b>168.64</b>	<b>152.99</b>
<b>C) Cash Flow from financing activities</b>		
Proceeds from borrowings	-	-
Repayments of borrowings	-	-
Interest paid	-	-
<b>Net Cash Flow used in financing activities (C)</b>	<b>-</b>	<b>-</b>
<b>Net increase / (decrease) in cash and cash equivalents (A+B+C)</b>	<b>42.84</b>	<b>(13.59)</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>65.28</b>	<b>78.87</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>108.12</b>	<b>65.28</b>
	0.00	(0.00)

**Note:**

1 The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) statement of cash flows.

2 Amendment to IND AS 7



The amendments to IND AS 7 Cash flow statements requires the entities to provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non cash changes, suggesting of inclusion of reconciliation between opening and closing balances in the Balance sheet for liabilities arising from financing activities, to meet the disclosure requirement.

	As at 1st April, 2021	Cash Flow	Non cash changes- Interest accrued but not due	As at 31st March, 2022
Borrowings - Non current	-	-	-	-
Borrowings - Current	-	-	-	-
	-	-	-	-

	As at 1st April, 2022	Cash Flow	Non cash changes- Interest accrued but not due	As at 31st March, 2023
Borrowings - Non current	-	-	-	-
Borrowings - Current	-	-	-	-
	-	-	-	-

As per our Report of Even Date  
 For Manubhai and Shah LLP  
 Chartered Accountants  
 FRN 106041W / W100136

For and on behalf of the Board of directors

*Manubhai Dave*

CA Laxminarayan P Yekkali  
 Partner  
 Membership No. 114753



Mr. Maulik H Dave  
 DIN No. 01448536  
 Whole time Director

Mr. Shilpin K. Tater  
 DIN No. 02820572  
 Director

Mrs. Neelam Shah  
 Company Secretary

Mr. Harshal Phatak  
 CFO

Place : Mumbai  
 Date : 08/05/2024

Place : Mumbai  
 Date : 08/05/2024



# SKYLINE MILLARS LIMITED **Millars**

08<sup>th</sup> May, 2024

To,  
**The Manager - Listing Department**  
The BSE Limited  
PhirozeJeejeebhoy Towers,  
Dalal Street, Mumbai - 400 001.

**Reference: - Skyline Millars Limited BSE Code - 505650**

Dear Sir(s),

**Sub: Declaration on the Auditor's Report with Unmodified Opinion under Regulation 33 of SEBI (LODR)(Amendment)Regulations, 2015.**

Dear Sir/Madam,

I, Maulik Dave, Whole-time Director of the Company, in compliance with Regulation 33(3)(d) of SEBI (Listings Obligations and Disclosure Requirements) Regulation, 2015, hereby confirm that Manubhai & Shah LLP (Firm Registration No. 106041W/W 100136), Statutory Auditors have issued an Audit report with unmodified opinion in respect of the Audited Standalone Financial Results of the fourth quarter and year ended 31<sup>st</sup>March, 2024.

This is for your information and records

**For Skyline Millars Limited**

**Maulik Dave**  
Whole-time Director  
DIN:01448536



**Sales Office : C/2, Skyline Wealthspace, Gate No. 2, Skyline Oasis, Premier Road, Vidyavihar (W), Mumbai - 400 086.**

**Tel.: (022) 2511 2194 / 95**

**Registered & Corporate Office: Churchgate House, 4<sup>th</sup> Floor, 32-34, Veer Nariman Road, Fort, Mumbai - 400 001.**

**Tel.: (022)22047471 • [www.skylinemillarsltd.com](http://www.skylinemillarsltd.com)**

**CIN : L63020MH1919PLC000640**