



K M A & C O

124-126/2B, Ostwal Ornate, Opp. Jain Mandir, Jesal Park, Bhayandar (E) Thane - 401105

TEL : 022-35785228 MOB. 9820132736/9653173124/9892757042

EMAIL: cakmaco2016@gmail.com/gst2016kv@gmail.com/clientdatakma@gmail.com

UDIN : 21044900AAAAOP8922

INDEPENDENT AUDITOR'S REPORT

To

The Members of

SUNITA DIE PARTS PVT.LTD.

10, BHOLA BHAGWAN INDUSTRIAL ESTATE.
I.B PATEL ROAD.
GOREGAON (EAST).
MUMBAI - 400 063.

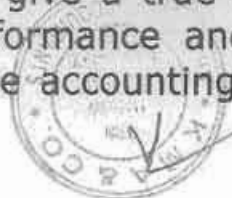
CIN : U29220MH1985PTC037413

Report on the Financial Statements

We have audited the accompanying financial statements of **SUNITA DIE PARTS PVT.LTD**, which comprise the Balance Sheet as at **31st March 2021**, and the Statement of Profit and Loss and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The management and Board of Directors of the Company are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ('the act') with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally





KMA & CO

124-126/2B, Ostwal Ornate, Opp. Jain Mandir, Jesal Park, Bhayandar (E) Thane - 401105

TEL : 022-35785228 MOB. 9820132736/9653173124/9892757042

EMAIL: cakmaco2016@gmail.com/gst2016kv@gmail.com/clientdatakma@gmail.com

accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with rule 7 of Companies (Accounts) Rules, 2014. This responsibility 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; design, implementation and maintenance of adequate internal financial controls, that are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's





K M A & CO

124-126/2B, Ostwal Ornate, Opp. Jain Mandir, Jesal Park, Bhayandar (E) Thane - 401105

TEL : 022-35785228 MOB. 9820132736/9653173124/9892757042

EMAIL: cakmaco2016@gmail.com/gst2016kv@gmail.com/clientdatakma@gmail.com

judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements, that give a true and fair view, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's management and Board of Directors, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- A. In the case of the Balance Sheet, of the state of affairs of the Company as at **31st March 2021**.
- B. In the case of the statement of Profit and Loss, of the profit for the year ended on that date; and
- C. In the case of the Cash Flow Statement, of the cash flows for the year ended on that date.





K M A & CO

124-126/2B, Ostwal Ornate, Opp. Jain Mandir, Jesal Park, Bhayandar (E) Thane - 401105

TEL : 022-35785228 MOB. 9820132736/9653173124/9892757042

EMAIL: cakmaco2016@gmail.com/gst2016kv@gmail.com/clientdatakma@gmail.com

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order.

2. As required by section 143 (3) of the Act, we report that:

- A. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit
- B. In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books
- C. The Balance Sheet, Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account
- D. In our opinion, the aforesaid financial statements comply with the applicable Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2014





K M A & C O

124-126/2B, Ostwal Ornate, Opp. Jain Mandir, Jesal Park, Bhayandar (E) Thane - 401105

TEL : 022-35785228 MOB. 9820132736/9653173124/9892757042

EMAIL: cakmaco2016@gmail.com/gst2016kv@gmail.com/clientdatakma@gmail.com

E. On the basis of written representations received from the directors as on March 31, 2021, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2021, from being appointed as a director in terms of Section 164(2) of the Act

In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:

(i) The Company does not have any pending litigations which would impact its financial position.

(ii) The Company did not have any long-term contracts including derivative contracts; as such the question of commenting on any material foreseeable losses thereon does not arise.

(iii) There has not been an occasion in case of the Company during the year under report to transfer any sums to the Investor Education and Protection Fund. The question of delay in transferring such sums does not arise.



For K M A & Co.
Chartered Accountants

KESHAV CHAUBEY,
(SENIOR PARTNER).

FRN : 111899W.

Membership No.: 044900.

Place : MUMBAI

Date : 23/09/2021



K M A & C O

124-126/2B, Ostwal Ornate, Opp. Jain Mandir, Jesal Park, Bhayandar (E) Thane - 401105

TEL : 022-35785228 MOB. 9820132736/9653173124/9892757042

EMAIL: cakmaco2016@gmail.com/gst2016kv@gmail.com/clientdatakma@gmail.com

ANNEXURE TO THE AUDIT REPORT

Referred to in paragraph 1 of our report of even date:

1) FIXED ASSETS

- a) The company has maintained proper records showing full particulars including the quantitative details and situation of fixed assets.
- b) All the assets have been physically verified by the management during the year, there is regular program of verification which in our opinion is reasonable having regard to its assets. No material discrepancies were noticed on verification.

2) INVENTORY

- a) The stock of finished goods and stores has been physically verified during the year by the management. In our opinion, the frequency of verification is reasonable.
- b) The procedure of physical verification of stock followed by the management is reasonable and adequate in relation to the size of the company and nature of business.
- c) The company maintains proper records of inventory and no discrepancies were noticed on verification between the physical stock and the books of records. On the basis of our examination of stock records, we are of the opinion that the valuation of stock is fair and proper in accordance with the normally accepted accounting principles and is on the same basis as in the preceding year.

3) LOANS GRANTED

- a) The company has granted unsecured loans to individual/shareholder and proper register maintained under section 189 of the companies act.





K M A & CO

124-126/2B, Ostwal Ornate, Opp. Jain Mandir, Jesal Park, Bhayandar (E) Thane - 401105

TEL : 022-35785228 MOB. 9820132736/9653173124/9892757042

EMAIL: cakmaco2016@gmail.com/gst2016kv@gmail.com/clientdatakma@gmail.com

b) In respect of loans and advances in the nature of loan given by the company, parties have repaid the principal amounts as stipulated and have also been regular in payment of interest wherever applicable.

4) LOAN TO DIRECTORS AND INVESTMENT BY COMPANY

In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.

5) PUBLIC DEPOSITS

Since this is a Private Ltd. Co. provisions of section 73 to 76 does not apply to this company.

6) COST RECORDS

As informed to us, the Central Government has not prescribed maintenance of cost records under sub-section (1) of Section 148 of the Act.

7) STATUTORY DUES

- a) The company is very regular in making payments to Employees State Insurance Corp., to the Sales Tax and other statutory authorities on due dates wherever these provisions are applicable and no outstanding balances for more than 6 months is noticed.
- b) According to the information and explanation given to us ,no undisputed amounts payable in respect of income tax, wealth tax, sales tax, customs duty, excise duty, are outstanding , as at **31/03/2021** for the period more than six months from the date they became payable.
- c) There has not been an occasion in case of the Company during the year under report to transfer any sums to the Investor Education and Protection Fund. The question of reporting delay in transferring such sums does not arise.





K M A & C O

124-126/2B, Ostwal Ornate, Opp. Jain Mandir, Jesal Park, Bhayandar (E) Thane - 401105

TEL : 022-35785228 MOB. 9820132736/9653173124/9892757042

EMAIL: cakmaco2016@gmail.com/gst2016kv@gmail.com/clientdatakma@gmail.com

8) REPAYMENT OF LOANS

- a) The company has not defaulted in repayment of dues to financial institutions or banks.
- b) In our opinion no debentures were issued nor have securities been created in respect of issue of debentures.

9) UTILISATION OF IPO AND FURTHER PUBLIC OFFER

Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.

10) FRAUDS - NOTICED/ REPORTED

No fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year.

11) APPROVAL OF MANAGERIAL REMUNERATION

Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act.

12) NIDHI COMPANIES

In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company.

13) RELATED PARTY TRANSACTIONS

In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.





K M A & C O

124-126/2B, Ostwal Ornate, Opp. Jain Mandir, Jesal Park, Bhayandar (E) Thane - 401105

TEL : 022-35785228 MOB. 9820132736/9653173124/9892757042

EMAIL: cakmaco2016@gmail.com/gst2016kv@gmail.com/clientdatakma@gmail.com

14) PRIVATE PLACEMENT OR PREFERENTIAL ISSUES

Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.

15) NON CASH TRANSACTIONS

Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.

16) REGISTERED UNDER RBI ACT 1934

In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.



Place : MUMBAI

Date : 23/09/2021

FOR K M A & C O.

Chartered Accountants

KESHAV CHAUBEY.

(SENIOR PARTNER).

FRN : 111899W.

Membership No. : 044900.

SUNITA DIE PARTS PVT. LTD.

Balance Sheet as on 31st March 2021

Particulars	Note. No	Figures of current year (Rs.)	Figures of previous year (Rs.)
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(A) Share Capital	1	73,72,000	73,72,000
(B) Reserves and Surplus	2	-2,09,86,804	-2,36,89,681
(C) Money received against share warrants		-	-
(2) Share application money pending allotment			
		-	-
(3) Non-Current Liabilities			
(A) Long-term borrowings	3	4,47,87,398	3,08,21,751
(B) Deferred tax liabilities (Net)		-	-
(C) Other Long term liabilities		-	-
(D) Long term provisions		-	-
(4) Current Liabilities			
(A) Short-term borrowings	4	-	31,12,170
(B) Trade payables	4A	1,07,92,606	1,97,56,864
(C) Other current liabilities	4B	1,33,30,590	2,68,34,054
(D) Short-term provisions	4C	10,46,701	6,68,938
	4D	-	-
Total		5,63,42,491	6,48,76,096
II.Assets			
(1) Non-current assets			
(A) Fixed assets			
(i) Tangible assets	5	32,92,448	57,14,974
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(B) Non-current investments		-	-
(C) Deferred tax assets (net)		-	-
(D) Long term loans and advances	6	45,41,106	43,47,895
(E) Other non-current assets		-	-
(2) Current assets			
(A) Current investments	7	-	-
(B) Inventories	7A	2,47,92,351	2,33,04,586
(C) Trade receivables	7B	1,59,87,243	2,09,13,482
(E) Short-term loans and advances	7C	17,35,203	21,09,122
(F) Other current assets	7D	59,94,140	84,86,037
	7E	-	-
Total		5,63,42,491	6,48,76,096

NOTES TO ACCOUNTS : NOTE 15
AS PER OUR REPORTS OF EVEN DATE

FOR K.M.A & CO.
CHARTERED ACCOUNTANTS

KESHAV CHAUBEY
(SENIOR PARTNER)

FRN : 444899W

Membership No. : 044900

Dated : 23/09/2021

Place: Mumbai

UDIN : 21044900AAAAOP8922

UDIN : 21044900AAAAOQ6072 - T

FOR SUNITA DIE PARTS PVT. LTD.

KUMAR BIHARI PANDEY
(DIRECTOR)

UMA S. PANDEY
(DIRECTOR)

SUNITA DIE PARTS PVT. LTD.
Profit and Loss statement for the year ended 31st March 2021

Particulars	Note. No	Figures of current year (Rs.)	Figures of previous year (Rs.)
I. Revenue from operations	8	2,66,14,831	4,66,83,030
II. Other Income	9	40,06,907	1,55,943
III. Total Revenue (I + II)		3,06,21,738	4,68,38,973
IV. Expenses:			
Cost of materials consumed			
Purchase of Raw Material		1,79,60,476	2,40,93,971
Changes in Inventories of finished goods, work-in-progress and Stock-in-Trade	10	(14,87,765)	30,97,255
Employee benefit expense	11	25,03,520	34,62,685
Financial costs	12	14,21,387	38,87,735
Depreciation and amortization expense	13	2,93,078	5,33,012
Other expenses	14	72,28,165	93,33,959
Total Expenses		2,79,18,861	4,44,08,617
V. Profit before exceptional and extraordinary items and tax	(III - IV)	27,02,877	24,30,356
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		27,02,877	24,30,356
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		27,02,877	24,30,356
X. Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
XI. Profit(Loss) from the period from continuing operations	(VII-VIII)	27,02,877	24,30,356
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discounting operations		-	-
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV. Profit/(Loss) for the period (XI + XIV)		27,02,877	24,30,356
XVI. Earning per equity share:			
(1) Basic		36.66	32.97
(2) Diluted		36.66	32.97

NOTES TO ACCOUNTS : NOTE 15
AS PER OUR REPORTS OF EVEN DATE

FOR K M A & CO.
CHARTERED ACCOUNTANTS

KESHAV CHAUBEY
(SENIOR PARTNER)

FRN : 111899W

Dated : 23/09/2021

Place: Mumbai



FOR SUNITA DIE PARTS PVT. LTD.

KUMAR BIHARI PANDEY
(DIRECTOR)

UMA S. PANDEY
(DIRECTOR)

UDIN : 21044900AAAAOP8922

UDIN : 21044900AAAAOQ6072 - T

SUNITA DIE PARTS PVT LTD

NOTES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST March 2021

Particulars	Figures of current year (Rs.)	Figures of previous year (Rs.)
Shareholder's Funds:		
Note-1		
(A) Share Capital:		
(a) Authorised Capital:		
75000 Equity Shares of Rs.100/- each	75,00,000	75,00,000
(b) Issued, Subscribed and Paid up Capital:		
73720 Equity Shares of Rs. 100/- each fully paid up	73,72,000	73,72,000
Total	73,72,000	73,72,000
Note-2		
(B) Reserves and Surplus		
Balance in Profit & Loss Account.	(2,36,89,681)	(2,61,20,037)
Add: Profit during the year	27,02,877	24,30,356
Total	(2,09,86,804)	(2,36,89,681)
Non-Current Liabilities:		
Note-3		
Long Term Borrowings		
Secured Loans:		
Standard Chartered Bank Term Loan-1	NIL	NIL
Standard Chartered Bank Term Loan-2	NIL	NIL
Axis Bank Loan A/c	2,40,85,589	NIL
Deutsche Bank Loan Against Property	NIL	97,33,852
	2,40,85,589	97,33,852
Unsecured Loans:		
Loan from Shareholders:-	2,07,01,809	2,10,87,899
Total	4,47,87,398	3,08,21,751
Note-4		
Current Liabilities:		
(A) Short-Term Borrowings		
Directors Current Account	0	0
Bank of Maharashtra CC a/c	NIL	31,12,170
Total	0	31,12,170
(B) Trade payables		
Sundry Creditors for Goods	94,43,143	1,88,36,952
Sundry Creditors for Expenses	13,49,463	9,19,912
Total	1,07,92,606	1,97,56,864
(c) Other current liabilities		
Advance Received Against Fixed Assets	1,33,30,590	2,68,34,054
Total	1,33,30,590	2,68,34,054
(D) Short-term provisions		
Outstanding Liabilities	10,46,701	6,68,938
Total	10,46,701	6,68,938



SUNITA DIE PARTS PVT LTD

NOTE - 5 - FIXED ASSETS FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

SR. NO.	PARTICULARS	OPENING BAL. AS ON 01.04.20	ADDITION UP TO 30.09.20	ADDITIONS AFTER 30.09.20	DELETIONS	BALANCE AS ON 31.03.2021	RATE %	DEPRECIATION FOR THE FULL YEAR	DEPRECIATION FOR HALF YEAR	TOTAL DEPRECIATION	BALANCE AS ON 31.03.2021
1	MACHINERY	6,92,678	15,700	2,17,000	3,00,000	6,25,378	15%	61,257	16,275	77,532	5,47,846
2	TYPEWRITER	171				171	15%	171		171	0
3	AIR CONDITIONER	23,034				23,034	15%	3,455		3,455	19,579
4	OFFICE EQUIPMENT	547				547	15%	82		82	465
5	ELECTRICAL INSTALLATION	2,82,869				2,82,869	15%	42,430		42,430	2,40,439
6	TELEPHONE EQUIPMENT	1,206				1,206	15%	181		181	1,025
7	FURNITURE & FIXTURE	1,71,444				1,71,444	10%	17,144		17,144	1,54,300
8	MOTOR CAR	3,03,612		5,15,000		8,18,612	15%	45,542	38,625	84,167	7,34,445
9	CRANE	1,77,943				1,77,943	15%	26,691		26,691	1,51,252
10	FACTORY BUILDING	12,70,479		68,183		13,38,662	10%			-	13,38,662
11	COMPUTER	24,412				24,412	40%	9,765		9,765	14,647
12	TOOLS & SPARES	20,319				20,319	80%	16,255		16,255	4,064
13	POWER GENERATOR	24				24	80%			-	24
13	LAND AT VASAI	26,45,331			26,45,331	0					0
14	CYCLE	1,460				1,460	15%	219		219	1,241
15	ATTENDANCE MACHINE	80				80	40%	80		80	0
16	WATER PUMP	15,717				15,716	15%	2,357		2,357	13,359
17	R.O. PLANT	83,649				83,649	15%	12,547		12,547	71,102
	TOTAL	57,14,974	15,700	8,00,183	29,45,331	35,85,526		2,38,178	54,900	2,93,078	32,92,448

NOTE: Depreciation has been provided on WDV basis, at the rates prescribed under Company Act 2013, the depreciation so provided is not less than provided, had the rates prescribed as per schedule II of Companies Act, 2013 been applied.



SUNITA DIE PARTS PVT LTD

NOTES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

Note-6**(D) Long term loans and advances**

Particulars	Amount	Amount
Deposits	43,04,575	41,65,391
Prepaid Taxes	2,36,531	1,82,504
Total	45,41,106	43,47,895

Note-7:**(B) Inventories:**

Particulars	Amount	Amount
Raw Material	2,36,94,368	1,92,58,925
WIP and Finished Goods	10,97,983	40,45,661
Total	2,47,92,351	2,33,04,586

(C) Trade receivables:

Particulars	Amount	Amount
Sundry Debtors		
More than six months	38,53,990	71,60,007
Less than six months	1,21,33,253	1,37,53,475
Total	1,59,87,243	2,09,13,482

(D) Cash and cash equivalents

Particulars	Amount	Amount
Cash & Bank Balances:		
Cash Balance	4,84,895	20,77,747
HDFC Bank Ltd.	2,023	19,375
Bank Of Maharashtra	11,19,344	NIL
Axis Bank	11,000	11,000
Axis Bank (Range office)	1,16,941	
Deutsche Bank	1,000	1,000
Total	17,35,203	21,09,122

Schedule-8:**I. Revenue from operations:**

Particulars	Amount	Amount
Sales	2,63,92,474	4,35,92,311
O.M.S. Sales	1,18,747	28,73,411
Labour Sales	84,316	2,07,411
Packing Charges	16,489	8,297
Transportation Charges	2,800	1,600
Round Off	5	-
Total	2,66,14,831	4,66,83,030



UP

SUNITA DIE PARTS PVT LTD

NOTES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

Note-9:**II. Other Income:**

Particulars	Amount	Amount
Rent Received	24,00,000	NIL
Interest Received	3,67,518	1,50,272
Interest of Income Tax Refund	NIL	5,671
Income from Investment	12,39,389	NIL
Total	40,06,907	1,55,943

Note -10:**Changes in Inventories of finished goods, work-in-progress and Stock-in-Trade**

Particulars	Amount	Amount
Opening Stock of Stock In Trade	1,92,58,925	1,70,46,136
Opening Stock of WIP and stock in Trade	40,45,661	93,55,705
	-	-
	-	-
	2,33,04,586	2,64,01,841
Less:		
Closing Stock of Stock In Trade	2,36,94,368	1,92,58,925
Closing Stock of WIP and stock in Trade	10,97,983	40,45,661
	-	-
	-	-
Total	(14,87,765)	30,97,255

Note -11:**Employee benefit expenses:**

Particulars	Amount	Amount
Wages & Salaries	17,80,041	25,39,260
Annual Leave Encashment	1,47,891	1,78,021
Payment of Bonus	1,53,007	1,90,022
Staff Welfare Expenses	1,16,952	1,29,894
Gratuity	2,50,270	3,29,964
Contribution to ESIC	55,359	95,524
Total	25,03,520	34,62,685

Note -12:**Financial costs:**

Particulars	Amount	Amount
Payment of Interest:		
Interest on overdraft	1,87,749	1,42,066
Interest on Term Loan	6,60,031	32,52,396
Other Financial Expenses:		
Processing Fees	5,66,980	4,82,900
Bank Charges	6,627	10,373
Total	14,21,387	38,87,735



SUNITA DIE PARTS PVT LTD

NOTES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021.

Note-13:**Depreciation and amortization expense:**

Particulars	Amount	Amount
Depreciation	2,93,078	5,33,012
Total	2,93,078	5,33,012

Note-14:**Other Expenses:**

Particulars	Amount	Amount
Audit Fees	40,000	40,000
Business Promotion	774	1,85,756
Car Running Expenses	29,854	1,16,071
Conveyance	3,910	1,622
Directors Remuneration	21,60,000	23,10,000
Electrical Expenses	23,844	3,08,546
General expenses	30,456	1,32,276
Insurance	10,92,175	64,746
Loading & Unloading Charges	2,84,883	65,574
Machining Charges	NIL	8,808
Postage & Stamp Duty Charges	NIL	1,500
Packing & Forwarding Charges	1,21,944	1,24,644
Power & Fuel	13,69,634	18,83,425
Printing & Stationery	NIL	42,270
Professional Charges	3,14,000	5,42,000
Rates & Taxes	1,54,229	4,26,843
Rent Paid	4,20,000	NIL
Repairs & Maintenance (factory)	39,662	6,84,683
Repairs & Maintenance (office)	NIL	200
Round Off	14	39
Security Charges	NIL	92,883
Skilled Worker Training Stiepend	5,23,266	7,89,200
Stores Consumables	5,43,411	8,45,896
Transport Charges	76,109	5,67,021
Travel Expenses (Foreign)	NIL	99,956
Total	72,28,165	93,33,959



SUNITA DIE PARTS PVT LTD

SCHEDULES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

**Note-3
Long Term Borrowings**

Particulars	Amount	Amount
Unsecured Loans:		
Loan from Relatives:		
Directors & Relative Current Account:		
K.B.Pandey	57,36,606	68,76,776
Mrs. Uma Pandey	1,49,15,920	1,41,61,840
Mrs. Neeta Pandey	49,283	49,283
	NIL	NIL
Total	2,07,01,809	2,10,87,899

Note-4 Current Liabilities:

	Total	Amount	Amount
(A) Short-term borrowings:			
Total	0	-	
(B) Trade payables:			
Sundry Creditors for Goods:			
Bavtawala Iron & Steel Pvt. Ltd.	14,93,309	24,18,807	
Darshan Enterprises	8,726	37,456	
Karbon Steel	12,14,280	83,68,993	
H.F.Steel & Alloys	4,24,374	32,46,933	
H.F.Steel & Alloys Private Limited	60,65,199	NIL	
Sunita Tools Pvt. Ltd.	NIL	40,89,725	
Noble Industrial Steel	2,37,255	6,75,038	
Total	94,43,143	1,88,36,952	
Sundry Creditors for Expenses:			
Atash Abrasives	3,36,654	2,24,200	
Avinash Cargo Pvt. Ltd.	3,296	NIL	
Disha Roadlines	15,411	NIL	
Dnyandeo Nana Pawar	48,310	48,310	
Hodiwala Bhatena & Co.	7,670	7,670	
Irani Abrasives	29,500	29,500	
Jain Traders	17,240	10,091	
Jayraj Building Material Suppliers	1,50,500	NIL	
Kazaf Engineering co.	3,894	3,894	
Mahalaxmi Electric & Hardware	35,810	33,872	
Nandlal khetshi & Co.	NIL	850	
Nilesh A Gawas	NIL	8,000	
Purnima Paints	NIL	12,313	
Raosaheb Shankar Masal	73,200	NIL	
Rita Wooden Packers	1,02,342	53,955	
Rudra Facility Allied Services	778	778	
Sun-I.T.A. Micro Systems	4,27,025	2,43,925	
S.P.Transport	NIL	16,087	
Sai raj gas agency	NIL	2,747	
Shiv Electric works	57,123	1,44,283	
Satyajit Mishra & Co.	3,540	13,390	
S. S. Gases	NIL	15,930	
S. S. Gas & Equipments	37,170	NIL	
Samiksha Transline	NIL	47,205	
Supercut Engineering Works	NIL	2,912	
Total	13,49,463	9,19,912	

(Handwritten signature)

(Handwritten signature)



SUNITA DIE PARTS PVT LTD

NOTES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

Note-4 Current Liabilities:

Particulars	Amount	Amount
Advance Received		
Anand Mould Steel Pvt. Ltd.	36,849	
Bajjnath Plastic Product Pvt. Ltd.	5,978	5,978
Irrilink Irrigation Equipment	50,000	NIL
Lakshtec Solution	45,165	45,165
Maruti Moulds	94,325	94,325
Recent Techno Craft	40,000	40,000
S.B. Industries	5,60,882	NIL
Astec Valves & Fittings Pvt.Ltd.(Building Deposit)	18,00,000	21,00,000
Sunita Engineering Works	1,06,97,391	NIL
Sunita Tools Pvt. Ltd.(Land & Building deposit)	NIL	2,45,48,586
Total	1,33,30,590	2,68,34,054

Particulars	Amount	Amount
(D) Short-term provisions		
Outstanding Liabilities:		
Professional Tax	2,375	5,425
Outstanding (General & Misc.)	3,43,813	4,03,432
Salaries & Wages	1,43,030	1,90,986
IGST	21,899	NIL
SGST	2,35,647	NIL
CGST	2,35,647	NIL
TDS on Rent Payable 2020-21	7,875	NIL
TDS on Contractors 19-20	NIL	3,453
TDS on Professional Payable 19-20	NIL	13,520
TDS on Professional Payable 20-21	9,225	NIL
TDS on Directors Remuneration	47,190	52,122
Total	10,46,701	6,68,938



SUNITA DIE PARTS PVT LTD**NOTES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021****Note-6 Long Term Loans & Advances:**

Particulars	Amount	Amount
Deposits:		
Bombay Oxyzen	2,832	2,832
BSES Deposit	4,280	4,280
MSEB Deposit	1,28,000	1,28,000
BPL Deposit	3,000	3,000
Telephone Deposit	7,612	7,612
Fixed Deposit (bom)	41,58,851	40,19,667
Total	43,04,575	41,65,391
Prepaid Taxes:		
SGST RCM	NIL	2,656
SGST	NIL	88,596
CGST RCM	NIL	2,656
CGST	NIL	88,596
TDS on Interest Receivable 20-21	11,285	NIL
TDS on Land Sale Receivable 20-21	39,000	NIL
TDS on Rent Receivable 20-21	1,80,000	NIL
Tcs on Purchase	6,245	NIL
Total	2,36,531	1,82,504



(UP)

SUNITA DIE PARTS PVT LTD

NOTES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

Note-7 Current Assets:

Particulars	Amount	Amount
(C) Trade receivables:		
Sundry Debtors more than Six Months.		
Anand Mould Steels Pvt. Ltd.	NIL	1,59,407
Jay Engineering Works	27,217	27,217
Absolute Mould Makers	80,425	4,03,760
Bharaj Machinerles Pvt. Ltd.	NIL	45,306
Mutual Industries	12,969	12,969
Parasite Engg.	4,61,972	4,61,972
Sahil Enterprises- Andhari	16,43,134	39,89,381
Sahil Tech (India) Ltd.	4,32,248	1,60,642
Sahil Enterprises - Mira Road	11,22,606	18,25,934
Plastic Engineering and	1,701	1,701
Technocraft Industries (India)	71,718	71,718
Total	38,53,990	71,60,007
Sundry Debtors less than Six Months.		
Anand Mould Steels Pvt. Ltd.	NIL	42,395
AVI Worldwide Pvt. Ltd.	66,342	NIL
Absolute Mould Makers	NIL	1,07,590
Asian Moulds & Dies Industries	NIL	33,987
Astec Valves & Fittings Pvt. Ltd.	NIL	NIL
B.M.S. Industries Ltd.	52,791	1,90,642
FCG HI- Tech Pvt.Ltd.	57,572	NIL
FCG Power Industries P. Ltd.	7,765	NIL
Indo German Tool Room	90,810	6,28,416
Master Moulds Pvt. Ltd.	3,98,009	44,60,566
Sahil Enterprises - Andheri	7,01,989	9,43,403
Sahil Tech (India) Ltd.	NIL	2,71,606
Sahil Enterprises Mira Road	NIL	10,26,286
Sai Dies & Tools	42,614	NIL
S.B.Industries	NIL	41,54,276
Shri Gajanana Inds (I) Pvt. Ltd.	7,462	7,462
Sridevi Tools Engineers Pvt. Ltd.	1,596	5,13,263
Sunita Engineering Works	NIL	10,87,332
Shristi Moulds Vasal	NIL	1,56,698
S.P.Transport	163	NIL
Super Cut Dies	63,859	1,27,304
Sunita Tools Pvt. Ltd.	1,06,42,281	NIL
Vanto Industries Pvt. Ltd. (D)	NIL	2,249
Total	1,21,33,253	1,37,53,475



21P

SUNITA DIE PARTS PVT LTD

NOTES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

(E) Short-term loans and advances:

Particulars	Amount	Amount
Loans & Advances:		
Staff Loan	2,05,401	1,94,497
Shraddha Chhaya Developers LLP	NIL	25,00,000
Ragini Pandey	13,75,423	13,75,423
Shyama Tiwari	22,04,403	22,04,403
Satish Pandey	22,08,913	22,11,714
Total	59,94,140	84,86,037

SUNITA DIE PARTS PRIVATE LIMITED

NOTES ATTACHED TO AND FORMING PART OF FINAL ACCOUNTS FOR
THE YEAR ENDED 31.03.2021

NOTES - 15

I) DISCLOSURE OF SIGNIFICANT ACCOUNTING POLICIES

1. The company follows accrual basis of accounting and all expenses and income unless specified otherwise are accounted for on mercantile basis.
2. Fixed Assets are stated at historical cost, expenses relating to acquisition and installation of fixed assets till assets are put to use are capitalized.
3. Depreciation on fixed assets has been provided on W.D.V. basis at the rates specified under Companies Act, 2013.
4. Stock of goods is valued at average cost.
5. There is no inflow of foreign exchange involved during the year.
6. There is no outflow of foreign exchange involved during the year.

II) NOTES TO ACCOUNT

1. In the opinion of the Board of Directors, the Current Assets, Loans and Advances are of the value stated and are realizable in the ordinary course of business.
2. Balance of Sundry debtors, Loans and Advances and Sundry Creditors are subject to confirmation by the parties and are subject to reconciliation if any.
3. In the opinion of the management, the provision for all liabilities are adequate and not in excess of the amount reasonably necessary.
4. All the expenses paid/provided have been duly incurred for the purpose of the business of the company.
5. Auditors Remuneration includes Statutory Audit fees of Rs.40,000/-
6. Figures of previous year have been regrouped/reclassified rearranged wherever necessary, to correspond with the figures of the current year.



7. DETAILS OF PURCHASES, SALES OPENING & CLOSING STOCK

DETAILS OF PURCHASES:

ITEM	QTY. IN UNIT	YEAR ENDED 31.03.2021		YEAR ENDED 31.03.2020	
		QTY.	VALUE (Rs)	QTY.	VALUE (Rs)
STEEL PLATES	KGS	320436.040	17960476	430575.330	24093971

DETAILS OF SALES:

ITEM	QTY. IN UNIT	YEAR ENDED 31.03.2021		YEAR ENDED 31.03.2020	
		QTY.	VALUE (Rs)	QTY.	VALUE (Rs)
STEEL PLATES	KGS	230206.503	26511221	381243.014	46465722
SCRAP	KGS				

DETAILS OF CLOSING STOCK:

ITEM	QTY. IN UNIT	YEAR ENDED 31.03.2021		YEAR ENDED 31.03.2020	
		QTY.	VALUE (Rs)	QTY.	VALUE (Rs)
STEEL PLATES	KGS.	418372.295	23694368	328142.758	19258925
F.G. & W.I.P.			1097983		4045661
SCRAP					

8. The company is engaged in the business of machining and grinding of Steel Plates

9. The entire raw material consumption of the company is indigenous.

10. The company claims to have no contingent liability.

11. The Cash credit facility availed from Bank of Maharashtra, Malad (West) Branch, Mumbai has been secured by hypothecation of Fixed deposits.

12. The term loans taken from Deutsche Bank and Axis Bank are secured by Equitable mortgage of factory building at Vasai and hypothecation of personal guarantees of three of the directors.

SIGNATURES TO NOTES 1 TO 16

For K M A & CO.
Chartered Accountants


KESHAV CHAUBEY
(SENIOR PARTNER)

FOR SUNITA DIE PARTS PVT.LTD

 
DIRECTOR DIRECTOR

DATE : 23/09/2021
PLACE : MUMBAI