



K M A & C O

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

TEL : 022-35561828 MOB. 9820132736/9653173124/9892757042

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

UDIN : 22044900ATEBZK5466

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 2022**, 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



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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



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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 2022**.
- 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.



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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



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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
VISHWANATH
CHAUBEY

Digitally signed by KESHAV
VISHWANATH CHAUBEY
Date: 2022.07.26 18:36:22
+05'30'

Place : MUMBAI
Date : 26/07/2022

KESHAV CHAUBEY.
(SENIOR PARTNER).
FRN : 111899W.
Membership No.: 044900.



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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.



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- 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 **31/03/2022** 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.



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8) REPAYMENT OF LOANS

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

9) UTIISATION 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.



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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.

FOR K M A & CO.

Chartered Accountants

KESHAV

VISHWANATH

CHAUBEY

Digitally signed by

KESHAV VISHWANATH

CHAUBEY

Date: 2022.07.26 18:38:53

+05'30'

Place : MUMBAI

Date : 26/07/2022

KESHAV CHAUBEY.

(SENIOR PARTNER).

FRN : 111899W.

Membership No. : 044900.

SUNITA DIE PARTS PVT. LTD.

Balance Sheet as on 31st March 2022

(AMOUNT IN THOUSANDS)

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	7,372	7,372
(B) Reserves and Surplus	2	(20,372)	(20,987)
(C) Money received against share warrants		-	-
(2) Share application money pending allotment		-	-
(3) Non-Current Liabilities			
(A) Long-term borrowings	3	43,956	44,787
(B) Deferred tax liabilities (Net)		-	-
(C) Other Long term liabilities		-	-
(D) Long term provisions		-	-
(4) Current Liabilities			
(A) Short-term borrowings	4A	5,692	-
(B) Trade payables	4B	2,077	10,793
(C) Other current liabilities	4C	12,095	13,331
(D) Short-term provisions	4D	744	1,047
Total		51,564	56,342
II.Assets			
(1) Non-current assets			
(A) Fixed assets			
(i) Tangible assets	5	3,039	3,292
(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	4,942	4,541
(E) Other non-current assets		-	-
(2) Current assets			
(A) Current investments	7A	-	-
(B) Inventories	7B	19,889	24,792
(C) Trade receivables	7C	15,393	15,987
(E) Short-term loans and advances	7D	2,241	1,735
(F) Other current assets	7E	6,059	5,994
Total		51,564	56,342

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
Membership No. : 044900
Dated : 26/07/2022
Place: Mumbai



FOR SUNITA DIE PARTS PVT. LTD.

KUMAR BIHARI PANDEY
(DIRECTOR)

UMA S. PANDEY
(DIRECTOR)

UDIN : 22044900ATEBZK5466-C
UDIN : 22044900ATECUB8117-T

SUNITA DIE PARTS PVT. LTD.
Profit and Loss statement for the year ended 31st March 2022
(AMOUNT IN THOUSANDS)

Particulars	Note. No	Figures of current year (Rs.)	Figures of previous year (Rs.)
I. Revenue from operations	8	30,358	26,615
II. Other Income	9	3,993	4,007
III. Total Revenue (I +II)		34,350	30,622
IV. Expenses:			
Cost of materials consumed			
Purchase of Raw Material		18,883	17,960
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	10	4,903	(1,488)
Employee benefit expense	11	2,754	2,504
Financial costs	12	987	1,421
Depreciation and amortization expense	13	453	293
Other expenses	14	5,755	7,228
Total Expenses		33,735	27,919
V. Profit before exceptional and extraordinary items and tax	(III - IV)	615	2,703
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		615	2,703
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		615	2,703
X. Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
XI. Profit(Loss) from the period from continuing operations	(VII-VIII)	615	2,703
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)		615	2,703
XVI. Earning per equity share:			
(1) Basic		8.34	36.66
(2) Diluted		8.34	36.66

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 :26/07/2022

Place: Mumbai



FOR SUNITA DIE PARTS PVT. LTD.

KUMAR BIHARI PANDEY
(DIRECTOR)

UMA S. PANDEY
(DIRECTOR)

UDIN : 22044900ATEBZK5466-C

UDIN : 22044900ATECUB8117-T

SUNITA DIE PARTS PVT LTD

NOTES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

(AMOUNT IN THOUSANDS)

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	7,500	7,500
(b) Issued, Subscribed and Paid up Capital:		
73720 Equity Shares of Rs. 100/- each fully paid up	7,372	7,372
Total	7,372	7,372
Note-2		
(B) Reserves and Surplus		
Balance in Profit & Loss Account.	(20,987)	(23,690)
Add: Profit during the year	615	2,703
Total	(20,372)	(20,987)
Non-Current Liabilities:		
Note-3		
Long Term Borrowings		
Secured Loans:		
Axis Bank Loan A/c	21,958	24,086
Deutsche Bank Loan Against Properti	NIL	NIL
	21,958	24,086
Unsecured Loans:		
Loan from Shareholders:-	21,997	20,702
Total	43,956	44,787
Note-4		
Current Liabilities:		
(A) Short-Term Borrowings		
Directors Current Account	NIL	NIL
Axis Bank Ltd. (New) Range Office	4,687	NIL
Bank of Maharashtra CC a/c	1,005	NIL
Total	5,692	-
(B) Trade payables		
Sundry Creditors for Goods	1,073	9,443
Sundry Creditors for Expenses	1,004	1,349
Total	2,077	10,793
Creditors payable within 1 year	2,077	10,793
Creditors payable within 1-2 year	-	-
Creditors payable within 2 years above	-	-
(c) Other current liabilities		
Advance Received Against Fixed Assets	12,095	13,331
Total	12,095	13,331
(D) Short-term provisions		
Outstanding Liabilities	744	1,047
Total	744	1,047



SUNITA DIE PARTS PVT LTD

NOTE - 5 - FIXED ASSETS FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

SR. NO.	PARTICULARS	OPENING BAL. AS ON 01.04.21	ADDITION UP TO 30.09.21	ADDITIONS AFTER 30.09.21	DELETIONS	BALANCE AS ON 31.03.2022	RATE %	AMOUNT IN THOUSANDS			
								DEPRECIATION FOR FULL YEAR	DEPRECIATION FOR HALF YEAR	TOTAL DEPRECIATION	
1	MACHINERY	548		8		556	15%	82	1	83	473
3	AIR CONDITIONER	20				20	15%	3		3	17
4	OFFICE EQUIPMENT	0				0	15%	0		0	0
5	ELECTRICAL INSTALLATION	240	40	28		309	15%	42	2	44	264
6	TELEPHONE EQUIPMENT	1				1	15%	0		0	1
7	FURNITURE & FIXTURE	154				154	10%	15		15	139
8	MOTOR CAR	734				734	15%	110		110	624
9	CRANE	151				151	15%	23		23	129
10	FACTORY BUILDING	1,339				1,339	10%	134		134	1,205
11	COMPUTER	15				15	40%	6		6	9
12	TOOLS & SPARES	4		29		33	80%	3	12	15	18
13	POWER GENERATOR	0				0	80%	0		0	0
13	LAND AT VASAI	-				-		-		-	-
14	CYCLE	1				1	15%	0		0	1
15	ATTENDANCE MACHINE	-				-	40%	-		-	-
16	WATER PUMP	13				13	15%	2		2	11
17	R.O. PLANT	71		95		166	15%	11	7	18	148
	TOTAL	3,292	40	65	-	3,492		431	21	453	3,039

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 under 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 2022

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

Particulars	Amount	Amount
Deposits	4,528	4,305
Prepaid Taxes	414	237
Total	4,942	4,541

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

Particulars	Amount	Amount
Raw Material	19,889	23,694
WIP and Finished Goods	NIL	1,098
Total	19,889	24,792

(C) Trade receivables:

Particulars	Amount	Amount
Sundry Debtors		
More than six months	1,173	3,854
Less than six months	14,220	12,133
Total	15,393	15,987

Trade receivable within 1 year	15,393	15,987
Trade receivable within 1-2 year	-	-
Trade receivable within 2 years above	-	-

(D) Cash and cash equivalents

Particulars	Amount	Amount
Cash & Bank Balances:		
Cash Balance	2,228	485
HDFC Bank Ltd.	2	2
Bank Of Maharashtra	NIL	1,119
Axis Bank	11	11
Axis Bank (Range office)	NIL	117
Deutsche Bank	NIL	1
Total	2,241	1,735

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

Particulars	Amount	Amount
Sales	29,439	26,392
O.M.S. Sales	694	119
Labour Sales	195	84
Packing Charges	12	16
Transportation Charges	18	3
Round Off	-	0
Total	30,358	26,615



SUNITA DIE PARTS PVT LTD

NOTES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

Note-9:

II. Other Income:

(AMOUNT IN THOUSANDS)

Particulars	Amount	Amount
Rent Received	3,744	2,400
Interest Received	249	368
Income from Investment	NIL	1,239
Total	3,993	4,007

Note -10:

Changes In inventories of finished goods, work-in-progress and Stock-in-Trade

Particulars	Amount	Amount
Opening Stock of Stock in Trade	23,694	19,259
Opening Stock of WIP and stock in Trade	1,098	4,046
	-	-
	-	-
	24,792	23,305
Less:		
Closing Stock of Stock In Trade	19,889	23,694
Closing Stock of WIP and stock in Trade	-	1,098
	-	-
	-	-
Total	4,903	(1,488)

Note -11:

Employee benefit expenses:

Particulars	Amount	Amount
Wages & Salaries	2,053	1,780
Annual Leave Encashment	165	148
Payment of Bonus	163	153
Staff Welfare Expenses	73	117
Gratuity	238	250
Contribution to ESIC	62	55
Total	2,754	2,504

Note -12:

Financial costs:

Particulars	Amount	Amount
Payment of Interest:		
Interest on overdraft	323	188
Interest on Term Loan	649	660
Other Financial Expenses:		
Processing Fees	13	567
Bank Charges	3	7
Total	987	1,421

(Handwritten Signature)



SUNITA DIE PARTS PVT LTD

NOTES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

Note-13:

Depreciation and amortization expense:

(AMOUNT IN THOUSANDS)

Particulars	Amount	Amount
Depreciation	453	293
Total	453	293

Note-14:

Other Expenses:

Particulars	Amount	Amount
Audit Fees	40	40
Business Promotion	NIL	1
Car Running Expenses	4	30
Conveyance	6	4
Directors Remuneration	2,160	2,160
Electrical Expenses	6	24
General expenses	2	30
Insurance	7	1,092
Loading & Unloading Charges	32	285
Machining Charges	NIL	NIL
Postage & Stamp Duty Charges	0	NIL
Packing & Forwarding Charges	172	122
Power & Fuel	1,099	1,370
Printing & Stationery	2	NIL
Professional Charges	357	314
Rates & Taxes	321	154
Rent Paid	420	420
Repairs & Maintenance (factory)	69	40
Round Off	0	0
Skilled Worker Training Stiepend	287	523
Stores Consumables	468	543
Transport Charges	103	76
Travel Expenses (Domestics)	11	NIL
Travel Expenses (Foreign)	190	NIL
Total	5,755	7,228



SUNITA DIE PARTS PVT LTD

SCHEDULES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

**Note-3
Long Term Borrowings**

(AMOUNT IN THOUSANDS)

Particulars	Amount	Amount
Unsecured Loans:		
Loan from Relatives:		
Directors & Relative Current Account:		
K.B.Pandey	7,093	5,737
Mrs. Uma Pandey	14,855	14,916
Mrs. Neeta Pandey	49	49
Total	21,997	20,702

Note-4 Current Liabilities:

Total	Amount	Amount
(A) Short-term borrowings:		
Directors & Relative Current Account:		
Total	-	-
(B) Trade payables:		
Sundry Creditors for Goods:		
Bavtawala Iron & Steel Pvt. Ltd.	0	1,493
Darshan Enterprises	44	9
Karbon Steel	NIL	1,214
Kulina Enterprises	50	NIL
H.F.Steel & Alloys	NIL	424
H.F.Steel & Alloys Private Limited	878	6,065
Noble Industrial Steel	101	237
Total	1,073	9,443
Sundry Creditors for Expenses:		
Atash Abrasives	NIL	337
AAA Abrasives	38	NIL
Antriksh Corporation	3	NIL
Avinash Cargo Pvt. Ltd.	3	3
Disha Roadlines	NIL	15
Dnyandeo Nana Pawar	NIL	48
Hodiwala Bhatthana & Co.	8	8
Irani Abrasives	NIL	30
Jain Traders	NIL	17
Jayraj Building Material Suppliers	NIL	151
Housewell India	1	NIL
Kazaf Engineering co.	4	4
Mahalaxmi Electric & Hardware	38	36
Ram Transport	12	NIL
Raosahab Shankar Masal	73	73
Rita Wooden Packers	108	102
Rudra Facility Allied Services	1	1
Shree Ashapura Metal & Electricals	4	NIL
Shree Nirmal Electric Works	1	NIL
Sun-I.T.A. Micro Systems	500	427
Shiv Electric works	80	57
Satyajit Mishra & Co.	NIL	4
S. S. Gas & Equipments	NIL	37
Supercut Engineering Works	11	NIL
variety Ball Bearing Stores	19	NIL
Total	1,004	1,349



SUNITA DIE PARTS PVT LTD

NOTES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

Note-4 Current Liabilities:

Particulars	(AMOUNT IN THOUSANDS)	
	Amount	Amount
Advance Received		
Anand Mould Steel Pvt. Ltd.	NIL	37
Bajjnath Plastic Product Pvt. Ltd.	6	6
Irrilink Irrigation Equipment	NIL	50
Lakshtec Solution	45	45
Maruti Moulds	94	94
Recent Techno Craft	40	40
Sahil Enterprises- Andheri	41	NIL
S.B. Industries	1,014	561
Astec Valves & Fittings Pvt.Ltd.(Building Deposit)	1,800	1,800
Sunita Engineering Works	9,055	10,697
Total	12,095	13,331

Particulars	Amount	Amount
(D) Short-term provisions		
Outstanding Liabilities:		
Professional Tax	3	2
Outstanding (General & Misc.)	359	344
Salaries & Wages	194	143
IGST	NIL	22
SGST	59	236
CGST	59	236
TDS on Rent Payable 2020-21	NIL	8
TDS on Rent Payable 2021-22	11	NIL
TDS on Professional Payable 21-22	14	NIL
TDS on Professional Payable 20-21	NIL	9
TDS on Directors Remuneration	47	47
Total	744	1,047



SUNITA DIE PARTS PVT LTD

NOTES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

Note-6 Long Term Loans & Advances:

(AMOUNT IN THOUSANDS)

Particulars	Amount	Amount
Deposits:		
Bombay Oxyzen	3	3
BSES Deposit	4	4
MSEB Deposit	128	128
BPL Deposit	3	3
Telephone Deposit	8	8
Fixed Deposit (bom)	4,383	4,159
Total	4,528	4,305
Prepaid Taxes:		
TDS on Interest Receivable 21-22	25	11
TDS on Land Sale Receivable 20-21	NIL	39
TDS on Rent Receivable 20-21	NIL	180
TDS on Rent Receivable 21-22	374	NIL
TDS on Cont. Labour receivable 21-22	2	NIL
Tcs on Purchase- 21-22	13	NIL
Tcs on Purchase-20-21	NIL	6
Total	414	237



SUNITA DIE PARTS PVT LTD

NOTES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

Note-7 Current Assets:**(AMOUNT IN THOUSANDS)**

Particulars	Amount	Amount
(C) Trade receivables:		
Sundry Debtors more than Six Months.		
Anand Mould Steels Pvt. Ltd.	453	NIL
Indo German Tool Room	91	NIL
Jay Engineering Works	27	27
Absolute Mould Makers	NIL	80
Mutual Industries	13	13
Parasite Engg.	462	462
Sai Dies & Tools	43	NIL
Shri Gajanana Inds (I) Pvt. Ltd.*	7	NIL
Sridevi Tools Engineers Pvt. Ltd.	2	NIL
Sahil Enterprises- Andhari	NIL	1,643
Sahil Tech (India) Ltd.	1	432
Sahil Enterprises - Mira Road	NIL	1,123
Plastic Engineering and	2	2
Technocraft Industries (India) unit 1 & 2	72	72
Total	1,173	3,854
Sundry Debtors less than Six Months.		
Anand Mould Steels Pvt. Ltd.	256	NIL
AVI Worldwide Pvt. Ltd.	310	66
Asian Moulds & Dies Industries	84	NIL
B.M.S. Industries Ltd.	283	53
FCG Hi- Tech Pvt.Ltd.	NIL	58
FCG Power Industries P. Ltd.	NIL	8
Indo German Tool Room	NIL	91
Master Moulds Pvt. Ltd.	2,832	398
Sahil Enterprises - Andheri	NIL	702
OMG Auto Mould Pvt. Ltd.	235	NIL
Sahil Enterprises - Mira Road	77	NIL
Maxeff Engineering Pvt. Ltd.	89	NIL
Sai Dies & Tools	NIL	43
Shri Gajanana Inds (I) Pvt. Ltd.	NIL	7
Sridevi Tools Engineers Pvt. Ltd.	NIL	2
S.P.Transport	NIL	0
Super Cut Dies	123	64
Sunita Tools Pvt. Ltd.	9,784	10,642
Technocraft Industries (India)Ltd.Pipe	146	NIL
Technocraft Industries (India)Ltd.Plastic	3	NIL
Total	14,220	12,133



SUNITA DIE PARTS PVT LTD

NOTES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

(E) Short-term loans and advances:

Particulars	Amount	Amount
Loans & Advances:		
Staff Loan	155	205
Highway Hardware	8	NIL
K M A & Co.	4	NIL
Ragini Pandey	1,375	1,375
Shyama Tiwari	2,204	2,204
Satish Pandey	2,313	2,209
Total	6,059	5,994



SUNITA DIE PARTS PRIVATE LIMITED

NOTES ATTACHED TO AND FORMING PART OF FINAL ACCOUNTS FOR
THE YEAR ENDED 31.03.2022

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 31.03.2022		YEAR ENDED 31.03.2021	
		QTY.	VALUE (Rs)	QTY.	VALUE (Rs)
STEEL PLATES	KGS	209530	1882795	320436.040	17960476

DETAILS OF SALES:

ITEM	QTY. IN UNIT	YEAR ENDED 31.03.2022		YEAR ENDED 31.03.2021	
		QTY.	VALUE (Rs)	QTY.	VALUE (Rs)
STEEL PLATES	KGS	239200	30133487	230206.503	26511221
SCRAP	KGS				

DETAILS OF CLOSING STOCK:

ITEM	QTY. IN UNIT	YEAR ENDED 31.03.2022		YEAR ENDED 31.03.2021	
		QTY.	VALUE (Rs)	QTY.	VALUE (Rs)
STEEL PLATES	KGS.	295022	19889322	418372	23694368
F.G. & W.I.P.			Nil.		2600000
SCRAP		93680			

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 Axis Bank are secured by Equitable mortgage of factory building at Vasai and hypothecation of personal guarantees of two of the directors.

SIGNATURES TO NOTES 1 TO 15

For K M A & CO.
Chartered Accountants

FOR SUNITA DIE PARTS PVT.LTD

KESHAV CHAUBEY
(SENIOR PARTNER)

Dated-26/07/2022



DIRECTOR

DIRECTOR