



# SUNITA TOOLS LIMITED

(Formerly known as Sunita Tools Pvt Ltd)

November 07, 2023

To,  
Listing Department,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400 001

Scrip Code- 544001

Dear Sir / Madam,

**Sub: Revised Outcome of Board Meeting submitted earlier held yesterday i.e. Monday, November 06, 2023**

With reference to the outcome of Board meeting uploaded on November 06, 2023 at 12.45 p.m. at BSE, this to inform you that there was one typographical error in financial results for the period ended September 30, 2023 , please find the revised outcome of the Board Meeting which is as follows

In continuation of our letter dated October 26 , 2023, pursuant to regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company in its meeting held on 06<sup>th</sup> November, 2023, inter alia considered and approved the following;

1. The Unaudited Financial Results set out in compliance with Accounting Standards (AS) for the Half Year ended September 30, 2023 together with Statement of Assets and Liabilities, Cash Flow and Limited Review Report thereon are enclosed.
2. Appointment of M/s. Satyajit Mishra & Co., Practicing Company Secretaries as Secretarial Auditors of the Company for the F. Y. 2023-24 and 2024-25.

The disclosure pursuant to point 2 of Regulation 30 read with Schedule III of SEBI (LODR) Regulations, 2015 is enclosed as **Annexure A**.

The Board Meeting commenced at 12 00 P.M. and concluded at 12.30 P.M.

The aforesaid results are also being disseminated on Company's website at <https://www.sunitatools.com/>

You are requested to kindly update above information on your record.

Thanking You,

For Sunita Tools Limited

  
Satish Kumar Pandey  
Managing Director  
DIN: 00158327



Reg- off: Plot A S NO 66, Valiv Phatta  
Vasai East, Palghar 401208 India  
CIN: U29220MH1988PLC045850

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## ANNEXURE A

Sr. No.	Particulars	Disclosures
1.	Reason for change viz appointment , resignation removal, death of otherwise;	It is first time appointment post Listing and Appointment to comply with the provision of the Section 204 of the Companies Act 2013
2.	Date of appointment	06.11.2023
3.	Brief profile	M/s. Satyajit Mishra & Co. is a Company Secretary Firm (Membership No. 5759 & COP No.4997) based out of Mumbai.
4.	Term of Appointment	For F.Y. 2023-25

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# 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

## INDEPENDENT AUDITOR'S REVIEW REPORT ON THE HALF YEARLY AND YEAR TO DATE UNAUDITED FINANCIAL RESULTS

To,

**The Board of Directors,**

**Sunita Tools Limited**

**CIN: U29220MH1988PLC045850**

Survey No.66, Plot No.A,

Valiv, Sativali Road, Vasai East,

Palghar, Vasai East IE,

Thane, Vasai, Maharashtra, India, 401208

We have reviewed the accompanying statement of Unaudited Financial Results ('the statement') of **Sunita Tools Limited** (the "Company") for the half year ended 30<sup>th</sup> September, 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations').

This statement, which is the responsibility of the Company's Management has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the statement based on our review of the statement, which has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 'Interim Financial Reporting' (AS 25) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information" performed by the Independent Auditor of the entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.





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Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in AS 25, specified under Section 133 of the Companies Act, 2013, the SEBI

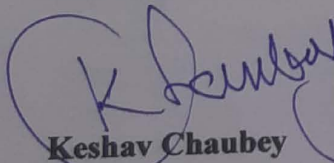
Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing

Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For K M A & CO.**  
**Chartered Accountants**  
Firm Regn. 111899W

**UDIN : 23044900BGUHCD6717**

Mumbai, the 06<sup>th</sup> Day of November, 2023



**Keshav Chaubey**  
**(Senior Partner)**

Membership No. 044900







# SUNITA TOOLS LIMITED

(Formerly known as Sunita Tools Pvt Ltd)

SUNITA TOOLS LTD.					
Unaudited Financial Results for the half year ended September 30, 2023					
(Rupees in lacs, unless otherwise mentioned)					
Sr. No.	Particulars	Standalone Results			
		Half year Ended		Year ended	
		Un-Audited 30-Sep-23	Un-Audited 30-Sep-22	Un-Audited 31-Mar-23	Audited 31-Mar-23
1	Revenue				
	(a) Revenue from operations	854.81	504.82	879.62	1,384.44
	(b) Other Income	11.16	18.44	14.45	32.89
	<b>Total Revenue</b>	<b>865.98</b>	<b>523.26</b>	<b>894.07</b>	<b>1,417.33</b>
2	Expenses				
	(a) Purchases	474.43	514.08	363.63	877.71
	(b) Change in Inventories	(75.30)	(331.14)	(111.69)	(442.83)
	(c) Employee Benefit Expenses	77.62	82.96	149.22	232.18
	(d) Finance Costs	72.29	74.55	80.47	155.02
	(e) Depreciation and Amortisation	29.64	23.53	38.09	61.62
	(f) Other Expenses	116.88	68.20	169.07	237.27
	<b>Total Expenses</b>	<b>695.55</b>	<b>432.18</b>	<b>688.79</b>	<b>1,120.97</b>
3	Profit / (Loss) from ordinary activities before exceptional items (1-2)	170.42	91.08	205.28	296.36
4	Exceptional Items	-	-	-	-
5	<b>Profit / (Loss) from ordinary activities before tax (3+4)</b>	<b>170.42</b>	<b>91.08</b>	<b>205.28</b>	<b>296.36</b>
6	Tax Expenses				
	(a) Current Year	-	-	-	-
	(b) Deferred Tax	-	(0.45)	(0.40)	(0.85)
	(c) Short (Excess) Provision	10.02	-	(2.98)	(2.98)
	<b>Total Tax Expenses (a+b+c)</b>	<b>10.02</b>	<b>(0.45)</b>	<b>(3.38)</b>	<b>(3.83)</b>
7	<b>Net Profit / Loss from continuing operations (5-6)</b>	<b>160.40</b>	<b>91.53</b>	<b>208.66</b>	<b>300.19</b>
8	Profit / (Loss) from discontinuing operations	-	-	-	-
9	Tax expenses of discontinuing operations	-	-	-	-
10	Profit / (Loss) from discontinuing operations after tax (8-9)	-	-	-	-
11	<b>Profit / (Loss) for the period (7+10)</b>	<b>160.40</b>	<b>91.53</b>	<b>208.66</b>	<b>300.19</b>
12	Paid up equity share capital	430.50	180.50	430.50	430.50
13	Other Equity (Preceding Financial Year)	(108.12)	-	-	(408.32)
14	Earnings per share (before extraordinary items) (In Rs.)				
	Basic	3.73	3.78	8.62	12.41
	Diluted	3.73	3.78	8.62	12.41

## Notes

- The above said financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 06th November, 2023.
- The Statutory Auditors have carried out the statutory audit of the above financial results of the company and have expressed an unmodified opinion on these results.
- The statements is prepared in accordance with the requirement of Accounting Standards (AS) specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014
- The above financial results have been prepared in accordance with Companies (Accounting Standards) Rules, 2006 (AS) as amended, prescribed under Section 129 to 133 of companies Act, 2013, read with relevant rules.
- EPS is calculated based on weighted average number of shares after giving effect of Right Issue of shares
- The Company has only one reportable business segment, Hence, separate information for segment wise disclosure is given in accordance with the requirement of Accounting standard (AS) 17- "Segment Reporting" is not applicable.
- The figures for half year ended March 31, 2023 and September 30, 2022 are provided by management which are not subject to limited review, but Management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs. The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
- Statement of Assets and Liabilities and cashflow statement as on 30th Sept,2023 is enclosed herewith

6th November,2023  
Mumbai

SUNITA TOOLS LTD.

SATISH KUMAR PANDEY  
(Managing Director)  
DIN: 00158327



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SUNITA TOOLS LTD.		
Unaudited Statement of Assets and Liabilities		
(Rupees in lacs, unless otherwise mentioned)		
Particulars	As on	As on
	30-Sep-23	31-Mar-23
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholder's Funds</b>		
(a) Equity Share Capital	430.50	430.50
(b) Reserves and Surplus	52.28	(108.12)
<b>Sub-Total (Shareholder's Funds)</b>	<b>482.78</b>	<b>322.38</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
(a) Long Term Borrowing	952.50	973.08
(b) Deferred Tax Liabilities (Net)	-	-
<b>Sub-Total (Non-Current Liabilities)</b>	<b>952.50</b>	<b>973.08</b>
<b>Current Liabilities</b>		
(a) Short Term Borrowings	617.75	686.88
(b) Trade Payables	483.40	455.02
(c) Other Current Liabilities	97.77	101.22
<b>Sub-Total (Current Liabilities)</b>	<b>1,198.92</b>	<b>1,243.12</b>
<b>TOTAL (EQUITY AND LIABILITIES)</b>	<b>2,634.21</b>	<b>2,538.58</b>
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Fixed Assets		
(i) Tangible Assets	529.93	418.22
(ii) Intangible Assets	-	-
(b) Deferred tax assets (net)	0.85	0.85
(c) Long term loans and advances	144.49	144.49
(d) Other Non-Current Assets	11.06	3.80
<b>Sub-Total (Non-Current Assets)</b>	<b>686.33</b>	<b>567.36</b>
<b>Current Assets</b>		
(a) Inventories	998.51	923.21
(b) Trade Receivable	682.07	618.65
(c) Cash and Cash Equivalents	64.28	55.64
(d) Short term Loans and advances	114.84	334.42
(e) Other Current Assets	88.18	39.30
<b>Sub-Total (Current Assets)</b>	<b>1,947.88</b>	<b>1,971.22</b>
<b>TOTAL (ASSETS)</b>	<b>2,634.21</b>	<b>2,538.58</b>

6th November, 2023  
Mumbai



SUNITA TOOLS LTD.

*Satish Kumar Pandey*  
SATISH KUMAR PANDEY  
(Managing Director)  
DIN: 00158327

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SUNITA TOOLS LTD.		
CASH FLOW STATEMENT		
Particulars	Period Ended on 30th Sept,2023	Year Ended on 31st March,2023
	(Rs. In lacs)	(Rs. In lacs)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before tax and extraordinary items	170.42	296.36
Adjustments for :		
Add : Expenses		
Depreciation	29.64	61.62
Provision for gratuity	-	35.28
Finance cost	72.29	155.02
Less: Income		
Interest Income	-	11.24
Operating profit before working capital changes	272.36	537.04
Trade and other payable	28.38	97.79
Other current liabilities	(3.45)	12.48
Other non current asset	(7.26)	(3.80)
Other Short term Loans & Advances	219.58	(324.42)
Trade and other receivables	(63.42)	(339.75)
Changes in Inventories	(75.30)	(222.15)
(Increase)/decrease in other assets	(48.88)	(37.44)
Cash used/ generated for operating activities:	322.01	(280.25)
Direct taxes paid	(10.02)	2.98
Net cash flow from operating activities (A)	311.99	(277.27)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Sale of fixed assets	-	6.00
Interest received	-	11.24
Purchase of building and plant and machinery	(141.35)	(250.94)
Net cash flow from investing activities (B)	(141.35)	(233.70)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceed/(Repayment) from short term borrowings	(69.13)	15.47
Proceed from long term borrowings	(20.58)	395.34
Increased in share capital through conversion of loan	-	250.00
Finance cost	(72.29)	(155.02)
Net cash flow from financing activities (C)	(162.00)	505.79
Increase/(Decrease) in cash and cash equivalent (A+B+C)	8.64	(5.18)
Cash and cash equivalent at the beginning of the year	55.63	60.83
Cash and cash equivalent at the end of the year	64.28	55.63



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