



SUNITA TOOLS LIMITED

(Formerly known as Sunita Tools Pvt Ltd)

November 14, 2024

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 held on October 30, 2024.

In continuation of the earlier outcome submitted for the Board Meeting held on October 30, 2024 regarding consideration and approval of the Unaudited financial Results set out in compliance with Accounting standard (AS) for the Half year ended September 30,2024 along with Limited Audit Report, 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 we have rectified the clerical/typographical error in the Financials.

We are hereby submitting the revised Unaudited Financials after rectifying the clerical/typographical errors for the good corporate governance.

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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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 30th September, 2024, 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

KESHAV
VISHWANATH
H CHAUBEY

Digitally signed by
KESHAV VISHWANATH
CHAUBEY
Date: 2024.10.30
11:36:03 +05'30'

Keshav Chaubey
(Senior Partner)
Membership No. 044900

UDIN: 24044900BKAHWT4444

Mumbai, the 30th Day of October, 2024



SUNITA TOOLS LIMITED

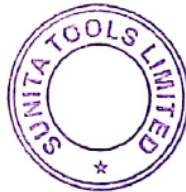
(Formerly known as Sunita Tools Pvt Ltd)

Sunita Tools Ltd. Statement of Standalone Unaudited Financial Results for the Half Year Ended 30.9.2024

| Particulars | | 30-09-2024 | 31-03-2024 | 30-09-2023 | 31-03-2024 |
|-------------|--|-------------------|-------------------|-------------------|-------------------|
| | | (Rs. in Lakhs) | | | |
| A | Date of start of Reporting Period | 01-04-2024 | 01-10-2023 | 01-04-2023 | 01-04-2023 |
| B | Date of end of Reporting Period | 30-09-2024 | 31-03-2024 | 30-09-2023 | 31-03-2024 |
| C | Whether Results are Audited or Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| Sr.No. | Particulars | 30 September 2024 | 31 March 2024 | 30 September 2023 | 31 March 2024 |
| 1 | Revenue | | | | |
| | (a) Revenue from operations | 1,532.89 | 1,754.25 | 854.81 | 2,609.06 |
| | (b) Other Income | 62.71 | 7.78 | 11.16 | 18.94 |
| | Total Revenue | 1,595.60 | 1,762.03 | 865.97 | 2,628.00 |
| 2 | Expenses | | | | |
| | (a) Purchases | 1,390.13 | 999.48 | 474.43 | 1,473.91 |
| | (b) Changes in Inventories | (441.04) | (58.38) | (75.30) | (133.68) |
| | (c) Employee Benefit Expenses | 121.39 | 172.48 | 77.62 | 250.10 |
| | (d) Finance Costs | 25.53 | 39.95 | 72.29 | 112.24 |
| | (e) Depreciation and Amortization | 35.16 | 33.71 | 29.64 | 63.35 |
| | (f) Other Expenses | 39.90 | 131.44 | 116.88 | 248.32 |
| | Total Expenses | 1,171.07 | 1,318.68 | 695.56 | 2,014.24 |
| 3 | Profit / (Loss) from ordinary activities before exceptional items (1 - 2) | 424.54 | 443.36 | 170.42 | 613.77 |
| 4 | Exceptional Items | | | | |
| 5 | Profit / (Loss) from ordinary activities before tax (3 + 4) | 424.54 | 443.36 | 170.42 | 613.77 |
| 6 | Tax expenses | | | | |
| | (a) Current Year | 81.44 | 122.84 | - | 122.84 |
| | (b) Deferred tax | 1.78 | 5.95 | - | 5.95 |
| | (c) Short/(Excess) provision | - | (10.03) | 10.02 | (0.01) |
| | Total Tax expenses (a + b + c) | 83.22 | 118.75 | 10.02 | 128.77 |
| 7 | XI. Net Profit / (Loss) from continuing operations (5 - 6) | 341.31 | 324.60 | 160.39 | 484.99 |
| 8 | Profit/(Loss) from discontinuing operations | - | - | - | - |
| 9 | Tax expenses of discounting operations | - | - | - | - |
| 10 | Profit/(Loss) from discontinuing operations after tax (8 - 9) | - | - | - | - |
| 11 | Profit/(Loss) for the period (7 + 10) | 341.31 | 324.60 | 160.39 | 484.99 |
| 12 | Paid up equity share capital | | | | 562.50 |
| 13 | Other Equity (Preceeding Financial Year) | | | | (108.21) |
| 14 | Earning per equity share (before extraordinary items) (In Rs) | | | | |
| | Basic | 5.82 | 5.77 | 6.63 | 9.83 |
| | Diluted | 5.82 | 5.77 | 6.63 | 9.83 |

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 30th October, 2024.
- The statements have been prepared in 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.
- The Company has only one reportable business segment, Hence, separate information for segment wise disclosure is given in accordance with the requirement of Accounting standards (AS) 17- "Segment Reporting" is not applicable.
- The Company came out with Preferential Issue on July 04, 2024 of 4,85,000 Equity Shares of Rs. 10/- each at price of Rs. 325 per equity share (including premium of Rs. 315 per equity share) aggregating to Rs. 15,76,25,000/- and 1,70,461 Warrants convertible into equal number of equity shares (i.e. 1,70,461 Equity Shares of Rs. 325/- having face value of Rs. 10/- each) and the company has received subscription money aggregating to Rs. 1,38,49,956.25 /- equivalent to 25% of the issue price of warrants from the allottees. The net proceeds of the preferential issue of Rs. 1714.75 Lakhs was utilised towards working capital requirement of Rs. 1714.75 Lakhs.



SUNITA TOOLS LTD.

SATISH KUMAR PANDEY
(Managing Director)
DIN: 00158327

30th October, 2024
Place: Mumbai

Reg-off: Plot A S NO 66, Valiv Phatta
Vasai East, Palghar 401208 India
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SUNITA TOOLS LIMITED

(Formerly known as Sunita Tools Pvt Ltd)

Sunita Tools Ltd.
Unaudited Statement of Assets and Liabilities

(Rs. in Lakhs)

| Particulars | As on | As on |
|--|-----------------|-----------------|
| | 30-Sep-24 | 31-Mar-24 |
| EQUITY AND LIABILITIES | | |
| Shareholder's Funds | | |
| (a) Share Capital | 611.00 | 562.50 |
| (b) Reserves and Surplus | 3,869.23 | 2,000.17 |
| (C) Share Application Money Pending Allotment | 138.50 | - |
| Sub-Total (Shareholder's Funds) | 4,618.73 | 2,562.67 |
| LIABILITIES | | |
| (2) Non-Current Liabilities | | |
| (a) Long-term borrowings | 11.68 | 437.81 |
| Sub-Total (Non-current Liabilities) | 11.68 | 437.81 |
| Current Liabilities | | |
| (a) Short-term borrowings | 187.75 | 345.97 |
| (b) Trade payables | 149.08 | 253.89 |
| - Total outstanding dues of micro enterprises and small enterprises | 83.69 | 238.94 |
| - Total outstanding dues of creditors other than micro enterprises and small enterprises | 65.40 | 14.96 |
| (c) Deferred tax liability | 6.88 | 5.10 |
| (d) Other current liabilities | 60.66 | 120.18 |
| (e) Short-term provisions | 204.28 | 122.84 |
| Sub-Total (current Liabilities) | 608.65 | 847.98 |
| Total (EQUITY & LIABILITIES) | 5,239.06 | 3,848.47 |
| Assets | | |
| (1) Non-current assets | | |
| (a) Fixed Assets | | |
| (i) Tangible assets | 904.49 | 624.92 |
| (i) Intangible assets | - | - |
| (b) Deferred tax assets (net) | - | - |
| (c) Long term loans and advances | 147.09 | 168.53 |
| (d) Long term Investment | 108.16 | - |
| (e) Other non-current assets | 653.92 | - |
| Sub-Total (Non Current Assets) | 1,813.66 | 793.45 |
| Current Assets | | |
| (a) Inventories | 1,549.43 | 1,225.74 |
| (b) Trade receivables | 1,495.41 | 1,302.22 |
| (c) Cash and cash equivalents | 59.73 | 217.68 |
| (d) Short-term loans and advances | 244.19 | 265.50 |
| (e) Other current assets | 76.64 | 43.88 |
| Sub-Total (Current Assets) | 3,425.40 | 3,055.01 |
| Total (ASSETS) | 5,239.06 | 3,848.47 |

SUNITA TOOLS LTD.


SATISH KUMAR PANDEY
(Managing Director)
DIN: 00158327



30th October, 2024
Place: Mumbai

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Sunita Tools Ltd.(Formerly known as Sunita Tools Private Limited)
CIN:U29220MH1988PLC045850

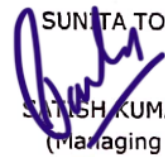
Cash flow statement for the period ended on 30th September 2024

| Particulars | (Rs. in Lakhs) | |
|--|------------------------------------|-----------------------------------|
| | For period ended on 30th September | For year ended on 31st March 2024 |
| Cash flow from operating activities | | |
| Net profit before tax | 409.54 | 613.77 |
| Adjustments for : | | |
| Add : Expenses | | |
| Depreciation | 35.16 | 63.35 |
| Provision for gratuity | - | - |
| Finance cost | 25.53 | 105.84 |
| Less: Income | | |
| Interest income | 12.09 | 0.15 |
| Profit on sale of fixed assets | 30.75 | - |
| Operating profit before working capital adjustment | 427.39 | 782.81 |
| Adjustment for changes in working capital | | |
| Increased/(decreased) in trade and other payable | (104.81) | (201.13) |
| Increased/(decreased) other current liabilities | (59.53) | 18.97 |
| (Increased)/decreased in other non current asset | (653.92) | 3.80 |
| (Increased)/decreased in trade and other receivables | (193.19) | (683.57) |
| (Increased)/decreased in other Short term Loans & Advances | 21.31 | 49.98 |
| (Increased)/decreased in other Long term Loans & Advances | 21.44 | (2.00) |
| (Increased)/decreased in changes in inventories | (308.69) | (302.53) |
| (Increased)/decreased in short-term provisions | - | - |
| (Increased)/decreased in other current assets | (28.29) | 36.00 |
| Cash flow generated from operations | (878.29) | (297.68) |
| Direct taxes paid | (4.47) | (40.56) |
| Net cash flow from operating activities (A) | (882.76) | (338.24) |
| Cash flow from investing activities | | |
| Sale of fixed assets | 30.75 | 6.50 |
| Interest received | 12.09 | 0.15 |
| Purchase of building and plant and machinery | (314.73) | (276.55) |
| Long term Investment | (108.16) | - |
| Net Cash flow from Investing activities (B) | (380.05) | (269.90) |
| Cash flow from financing activities | | |
| Proceed from short term borrowings | (158.22) | (536.20) |
| Proceed from long term borrowings | (426.13) | (343.07) |
| Increased in share capital through conversion of loan | | - |
| Issued equity shares during the year | 48.50 | 132.00 |
| Share application money pending allotment | 138.50 | - |
| Security premium amount received | 1527.75 | 1,623.30 |
| Finance cost | (25.53) | (105.84) |
| Net cash flow From financing activities (C) | 1,104.88 | 770.18 |
| Increase/(Decrease) in cash and cash equivalents (A+B+C) | (157.94) | 162.05 |
| Cash and cash equivalent at the beginning of the year | 217.68 | 55.63 |
| Cash & cash equivalent at the end of the year | 59.73 | 217.68 |

30th October, 2024
Place: Mumbai



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