

October 30th,2024

To,  
Listing Department,  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai -400001

Scrip Code - 544001

Dear sir/Madam,

**Sub: -Outcome of Board Meeting held on October 30,2024.**

In continuation of Our Letter dated October 3,2024, Pursuant to regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015, we hereby inform you that the Board of Directors of the company in its meeting held on 30<sup>th</sup> October,2024, inter alia Considered and approved the following;

The Unaudited financial Results set out in compliance with Accounting standard (AS) for the Half year ended September 30,2024 together with statement of Assets and Liabilities, Cash Flow and Limited Review Report thereon are enclosed.

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 3.00 P.M. and Concluded at 3.30 P.M.

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

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

Thanking you,

For Sunita Tools Limited

SATISH KUMAR PANDEY  
Digitally signed by  
SATISH KUMAR PANDEY  
Date: 2024.10.30  
15:30:38 +05'30'

Satish Kumar Pandey.  
Managing Director  
DIN :00158327



**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

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**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, 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.



# 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

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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 30<sup>th</sup> 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		(Rs. in Lakhs)			
		30-09-2024	31-03-2024	30-09-2023	31-03-2024
<b>A</b>	<b>Date of start of Reporting Period</b>	<b>01-04-2024</b>	<b>01-10-2023</b>	<b>01-04-2023</b>	<b>01-04-2023</b>
<b>B</b>	<b>Date of end of Reporting Period</b>	<b>30-09-2024</b>	<b>31-03-2024</b>	<b>30-09-2023</b>	<b>31-03-2024</b>
<b>C</b>	<b>Whether Results are Audited or Unaudited</b>	<b>Unaudited</b>	<b>Unaudited</b>	<b>Unaudited</b>	<b>Audited</b>
Sr.No.	Particulars	30 September 2024	31 March 2024	30 September 2023	31 March 2024
<b>1</b>	<b>Revenue</b>				
	(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
	<b>Total Revenue</b>	<b>1,595.60</b>	<b>1,762.03</b>	<b>865.97</b>	<b>2,628.00</b>
<b>2</b>	<b>Expenses</b>				
	(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
	<b>Total Expenses</b>	<b>1,171.07</b>	<b>1,318.68</b>	<b>695.56</b>	<b>2,014.24</b>
<b>3</b>	<b>Profit / (Loss) from ordinary activities before exceptional items (1 - 2)</b>	<b>424.54</b>	<b>443.36</b>	<b>170.42</b>	<b>613.77</b>
<b>4</b>	<b>Exceptional Items</b>				
<b>5</b>	<b>Profit / (Loss) from ordinary activities before tax (3 + 4)</b>	<b>424.54</b>	<b>443.36</b>	<b>170.42</b>	<b>613.77</b>
<b>6</b>	<b>Tax expenses</b>				
	(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)
	<b>Total Tax expenses (a + b + c)</b>	<b>83.22</b>	<b>118.75</b>	<b>10.02</b>	<b>128.77</b>
<b>7</b>	<b>XI. Net Profit / (Loss) from continuing operations (5 - 6)</b>	<b>341.31</b>	<b>324.60</b>	<b>160.39</b>	<b>484.99</b>
<b>8</b>	<b>Profit/(Loss) from discontinuing operations</b>				
<b>9</b>	<b>Tax expenses of discounting operations</b>				
<b>10</b>	<b>Profit/(Loss) from discontinuing operations after tax</b>				
<b>11</b>	<b>Profit/(Loss) for the period (7 + 10)</b>	<b>341.31</b>	<b>324.60</b>	<b>160.39</b>	<b>484.99</b>
<b>12</b>	<b>Paid up equity share capital</b>				<b>562.50</b>
<b>13</b>	<b>Other Equity (Preceding Financial Year)</b>				<b>(108.21)</b>
<b>14</b>	<b>Earning per equity share (before extraordinary items) (In Rs)</b>				
	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 shares issue on 4th July, 2024 of 4,85,000 equity shares of face value of Rs 10 Each at Price of Rs. 315/-

Particulars	Fund raised	Fund Utilised	Balance as on 30/9/2024
Funding of WC	1576.25	435.71	1140.54

30th October, 2024  
Place: Mumbai



SUNITA TOOLS LTD.

SATISH MAHAPANDEY  
(Managing Director)  
DIN: 00158627

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

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# SUNITA TOOLS LIMITED

(Formerly known as Sunita Tools Pvt Ltd)

## Sunita Tools Ltd. Unaudited Statement of Assets and Liabilities

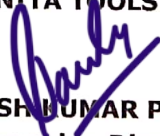
(Rs. in Lakhs)

Particulars	As on	As on
	30-Sep-24	31-Mar-24
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholder's Funds</b>		
(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	-
<b>Sub-Total (Shareholder's Funds)</b>	<b>4,618.73</b>	<b>2,562.67</b>
<b>LIABILITIES</b>		
<b>(2) Non-Current Liabilities</b>		
(a) Long-term borrowings	11.68	437.81
<b>Sub-Total (Non-current Liabilities)</b>	<b>11.68</b>	<b>437.81</b>
<b>Current Liabilities</b>		
(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
<b>Sub-Total (current Liabilities)</b>	<b>608.65</b>	<b>847.98</b>
<b>Total (EQUITY &amp; LIABILITIES)</b>	<b>5,239.06</b>	<b>3,848.47</b>
<b>Assets</b>		
<b>(1) Non-current assets</b>		
(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	-
<b>Sub-Total (Non Current Assets)</b>	<b>1,813.66</b>	<b>793.45</b>
<b>Current Assets</b>		
(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
<b>Sub-Total (Current Assets)</b>	<b>3,425.40</b>	<b>3,055.01</b>
<b>Total (ASSETS)</b>	<b>5,239.06</b>	<b>3,848.47</b>

30th October, 2024  
Place: Mumbai



SUNITA TOOLS LTD.

  
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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# SUNITA TOOLS LIMITED

(Formerly known as Sunita Tools Pvt Ltd)

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

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

(Rs. in Lakhs)

Particulars	For period ended on 30th September 2024	For year ended on 31st March 2024
<b>Cash flow from operating activities</b>		
Net profit before tax	409.54	613.77
<b>Adjustments for :</b>		
<b>Add : Expenses</b>		
Depreciation	35.16	63.35
Provision for gratuity	-	-
Finance cost	25.53	105.84
<b>Less: Income</b>		
Interest income	12.09	0.15
Profit on sale of fixed assets	30.75	-
<b>Operating profit before working capital adjustment</b>	<b>427.39</b>	<b>782.81</b>
<b>Adjustment for changes in working capital</b>		
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
<b>Cash flow generated from operations</b>	<b>(878.29)</b>	<b>(297.68)</b>
Direct taxes paid	(4.47)	(40.56)
<b>Net cash flow from operating activities (A)</b>	<b>(882.76)</b>	<b>(338.24)</b>
<b>Cash flow from investing activities</b>		
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)	-
<b>Net Cash flow from Investing activities (B)</b>	<b>(380.05)</b>	<b>(269.90)</b>
<b>Cash flow from financing activities</b>		
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)
<b>Net cash flow From financing activities (C)</b>	<b>1,104.88</b>	<b>770.18</b>
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
<b>Cash &amp; cash equivalent at the end of the year</b>	<b>59.73</b>	<b>217.68</b>

30th October, 2024  
Place: Mumbai



SUNITA TOOLS LTD.

SATISH KUMAR PANDEY  
(Managing Director)  
DIN: 00158327

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