SUNITA TOOLS LIMITED
(Formerly known as Sunita Tools Pvt Ltd)

May 09, 2025

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

Scrip Code- 544001

Dear Sir / Madam,

Sub: Outcome of Board Meeting held on Friday, May 09, 2025.

In continuation of our letter dated May 06, 2025, 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 May 09, 2025, inter alia considered and approved the following;

1. Audited Standalone Financial Results set out in compliance with Accounting Standards (AS) for the Half Year and year ended March 31, 2025 together with Statement of Assets & Liabilities and Cash Flow Statement.

2. Audited Consolidated Financial Results set out in compliance with Accounting Standards (AS) for the Half Year and year ended March 31, 2025 together with Statement of Assets & Liabilities and Cash Flow Statement.

3. Rising of Equity Capital through permissible modes, subject to approval of shareholder.

4. Draft Notice of Postal Ballot to seek necessary approval of the members, for the aforementioned raising of funds.

5. The appointment of Satyajit Mishra & Co. (C.P. No: 4997) as a scrutinizer for conducting the E-Voting process under Postal Ballot.

Independent Auditors Report thereon for Standalone & Consolidated Financial Results along with declaration in respect of audit report with unmodified opinion pursuant to proviso to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as **Annexure A.**

The details required to be furnished with regards to raising Capital through any permissible mode, in compliance with Regulation 30 of SEBI Listing Regulations, enclosed herewith as "**Annexure-B**".

The Board Meeting commenced at 06:00 P.M. and concluded at 07:45 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,

Yours Faithfully,
For Sunita Tools Limited
(Formerly known as Sunita Tools Private Limited)

SATISH KUMAR PANDEY
Digitally signed by SATISH KUMAR PANDEY
Date: 2025.05.09 19:58:01 +05'30'

Satish Kumar Pandey
Managing Director
DIN: 00158327

K M A & CO

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 REPORT

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

Report on audit of Financial Results

Opinion and Conclusion

We have audited the accompanying financial results for the Year ended March 31, 2025 of **Sunita Tools Limited** being submitted by the company, pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('listing regulations').

a) Opinion on Annual Financial Results

In our opinion and to the best of our information and according to the explanations given to us these financial results:

(i) are presented in accordance with the requirements of Regulation 33 of the listing regulations; and

(ii) give a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net profit including other comprehensive income and other financial information of the Company for the year ended March 31, 2025.

b) Conclusion on Audited Financial Results for the Year ended March 31, 2025

With respect to the Financial Results for the Year ended March 31, 2025, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the Year ended March 31, 2025, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other

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accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion on the Financial Results for the Year ended March 31, 2025

1. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of Financial Results' section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Statement

2. These financial results have been prepared on the basis of the annual financial statements. The company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with the requirements of the listing regulations. The Board of Directors of the company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of accounting policies; making judgment and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give true and fair view and are free for material misstatement, whether due to fraud and error, which have been used for the purpose of preparation of financial results by the Board of Directors of the Company as aforesaid.

3. In preparing the financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

4. The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

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Auditor's Responsibilities for the Audit of Financial Results

Audit of the Financial Results for the Year ended March 31, 2025

5. Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

6. As part of an audit in accordance with the SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

   - Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.

   - Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.

   - Evaluate the appropriateness of the accounting policies used and reasonableness of accounting estimates and related disclosures made by the Board of Directors.

   - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on our audit evidences obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.

   - Evaluate the overall presentation, structure and content of financial results including the disclosures and whether the standalone financial results represent the underlying transactions and events in the manner that achieves fair presentation.

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7. We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear our independence, and wherever applicable, related safeguards.

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

UDIN: 25044900BMJJNW8151

KESHAV VISHWANATH CHAUBEY
Digitally signed by KESHAV VISHWANATH CHAUBEY
Date: 2025.05.09 19:36:50 +05'30'

Mumbai, the 09th Day of May , 2025

Keshav Chaubey
(Senior Partner)
Membership No. 044900

SUNITA TOOLS LIMITED

(Formerly known as Sunita Tools Pvt Ltd)

Sunita Tools Limited

Audited Standalone Financial Results for the half year and year ended March 31, 2025

(Rs. In Lakhs, Except EPS)

Sr.No.	Particulars	Standalone Results				
		Half year ended			Year ended	
		31-03-2025	30-09-2024	31-03-2024	31-03-2025	31-03-2024
		Audited	Unaudited	Audited	Audited	Audited
		31 March 2025	30 September 2024	31 March 2024	31 March 2025	31 March 2024
1	**Revenue**					
	(a) Revenue from operations	1,429.23	1,532.89	1,754.25	2,962.12	2,609.06
	(b)Other Income	(9.99)	62.71	7.78	52.72	18.94
	Total Revenue	**1,419.23**	**1,595.60**	**1,762.03**	**3,014.83**	**2,628.00**
2	**Expenses**					
	(a) Purchases	1,002.16	1,390.13	999.48	2,392.29	1,473.91
	(b) Changes in Inventories	(364.37)	(441.04)	(58.38)	(805.41)	(133.68)
	(c) Employee Benefit Expenses	163.88	121.39	172.48	285.27	267.26
	(d) Finance Costs	26.08	25.53	33.55	51.61	112.24
	(e) Depreciation and Amortization	58.39	35.16	33.71	93.55	63.35
	(f) Other Expenses	275.71	39.90	137.84	315.61	231.16
	Total Expenses	**1,161.83**	**1,171.07**	**1,318.68**	**2,332.90**	**2,014.24**
3	**Profit / (Loss) from ordinary activities before exceptional items (1 - 2)**	**257.41**	**424.54**	**443.36**	**681.93**	**613.77**
4	Exceptional Items					-
5	**Profit / (Loss) from ordinary activities before tax (3 + 4)**	**257.41**	**424.54**	**443.36**	**681.93**	**613.77**
6	Tax expenses					
	(a) Current tax	56.58	81.44	112.82	138.02	122.84
	(b) Deferred tax	33.01	1.78	5.95	34.79	5.95
	(c) Short/(Excess) provision	-	-	(0.01)	-	(0.01)
	Total Tax expenses (a + b +c)	**89.59**	**83.22**	**118.76**	**172.81**	**128.77**
7	**Net Profit / (Loss) from continuing operations (5 - 6)**	**167.81**	**341.31**	**324.59**	**509.12**	**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)**	**167.81**	**341.31**	**324.59**	**509.12**	**484.99**
12	**Paid up equity share capital**				611.00	562.50
13	**Other Equity (of preceeding year)**				3,978.81	2,000.17
14	**Earning per equity share (before extraordinary items) (In Rs)**					
	Basic	2.81	5.82	5.74	8.53	8.13
	Diluted	2.81	5.82	5.74	8.53	8.13

Notes:

1 The above said finanical results were reviewed by the Audit Committee and then approved by the board ot Directors at their respective Meetings held on 6th of May,2025

2 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

3 EPS is calculated based on weighted average number of shares.

4 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.

5 Figures for the year ended on 31st March 2025 and 31st March 2024 are the balancing figures between the auditd figures for the full financial year and the reviewed year to date figures for the half year ended on 30th Sept 2024 & 30th Sept 2023 respectively.

6 The aforesaid Half year and year ended Financial Results are also being disseminated on the website of the Company i.e. https://sunitatools.com/investor-relations.php

7 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.

For and on behalf of the Board of Directors of **Sunita Tools Ltd.(Formerly known as Sunita Tools Private Limited)**

Dated : 9th May, 2025
Place: Mumbai

Satish Kumar Pandey
Chief Financial Officer & Managing Director
DIN: 00158327

SUNITA TOOLS LIMITED

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Vasai East, Palghar 401208 India
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www.sunitatools.com

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SUNITA

SUNITA TOOLS LIMITED

(Formerly known as Sunita Tools Pvt Ltd)

Sunita Tools Limited
Standalone Statement of Assets and Liabilities

(Rs. in Lakhs, unless stated otherwise)

Particulars	As on Audited 31-Mar-25	As on Audited 31-Mar-24
EQUITY AND LIABILITIES		
Shareholder's Funds		
(a) Share Capital	611.00	562.50
(b) Reserves and Surplus	3,978.81	2,000.17
(C) Money received against Share Warrant	138.50	-
Sub-Total (Shareholder's Funds)	**4,728.31**	**2,562.67**
LIABILITIES		
(2) Non-Current Liabilities		
(a) Long-term borrowings	10.16	437.81
Sub-Total (Non-current Liabilities)	**10.16**	**437.81**
Current Liabilities		
(a) Short-term borrowings	403.75	345.97
(b) Trade payables	338.53	253.89
- Total outstanding dues of micro enterprises and small enterprises	163.40	238.94
- Total outstanding dues of creditors other than micro enterprises and small enterprises	175.13	14.96
(c) Deferred tax liability	39.89	5.10
(d) Other current liabilities	76.38	120.18
(e) Short-term provisions	148.54	122.84
Sub-Total (current Liabilities)	**1,007.09**	**847.98**
Total (EQUITY & LIABILITIES)	**5,745.56**	**3,848.47**
Assets		
(1) Non-current assets		
(a) Fixed Assets		
(i) Tangible assets	947.16	624.92
(i) Intangible assets	-	-
(b) Deferred tax assets (net)	-	-
(c) Long term loans and advances	20.34	168.53
(d) Long term Investment	175.28	-
(e) Other non-current assets	906.64	-
Sub-Total (Non Current Assets)	**2,049.42**	**793.45**
Current Assets		
(a) Inventories	1,844.95	1,225.74
(b) Trade receivables	1,462.24	1,302.22
(c) Cash and cash equivalents	82.90	217.68
(d) Short-term loans and advances	217.58	265.50
(e) Other current assets	88.47	43.88
Sub-Total (Current Assets)	**3,696.14**	**3,055.01**
Total (ASSETS)	**5,745.56**	**3,848.47**

For and on behalf of the Board of Directors of **Sunita Tools Ltd.(Formerly known as Sunita Tools Private Limited)**

SUNITA TOOLS LIMITED

Satish Kumar Pandey
Chief Financial Officer & Managing Director
DIN: 00158327

Dated : 9th May, 2025
Place: Mumbai

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Sunita Tools Limited
CIN:U29220MH1988PLC045850

Standalone Cash flow statement for the year ended on 31st March 2025

(Rs. in Lakhs, unless stated otherwise)

Particulars	For year ended on 31st March 2025	For year ended on 31st March 2024
Cash flow from operating activities		
Profit Before Tax and Extra Ordinary Items	681.93	613.77
Adjustments		
Depreciation	93.55	63.35
Finance cost	51.61	112.24
Interest income	(0.86)	(0.15)
Profit on sale of fixed assets	(30.75)	-
Operating profit before working capital changes	**795.48**	**789.21**
Movements in working capital		
(Increased)/decrease in trade and other receivables	(160.02)	(0.00)
(Increase)/decrease in other Short term Loans & Advances	54.83	68.93
(Increase)/decrease in other Long term Loans & Advances	148.19	(24.04)
(Increase)/decrease in changes in inventories	(619.21)	(302.53)
(Increase)/decrease in other current assets	-	36.00
(Increase)/decrease in other non current asset	(906.64)	3.80
Increase/(decrease) in trade and other payable	77.79	(201.13)
Increase/(decrease) other current liabilities	(43.86)	18.97
(Increase)/decrease in short-term provisions	-	-
Cash flow generated from operations	**(653.45)**	**389.21**
Direct taxes paid	(156.91)	(40.56)
Net cash flow from operating activities (A)	**(810.36)**	**348.65**
Cash flow from investing activities		
Sale of fixed assets	-	6.50
Interest income	0.86	0.15
Purchase of building and plant and machinery	(385.04)	(276.55)
Long term Investment	(175.28)	-
Net Cash flow from Investing activites (B)	**(559.46)**	**(269.90)**
Cash flow from financing activities		
Proceed from short term borrowings	57.78	(340.91)
Proceed from long term borrowings	(427.65)	(535.27)
Proceeds from Issue of equity shares during the year	48.50	132.00
Share application money pending allotment	138.50	-
Security premium amount received	1,469.53	1,623.30
Finance cost	(51.61)	(112.24)
Net cash flow From financing activities (C)	**1,235.04**	**766.88**
Net cash flow during the period	**(134.78)**	**845.61**
Add:Opening Cash and Cash Equivalents	**217.68**	**(627.93)**
Closing Cash and Cash Equivalents	**82.90**	**217.68**
Components of Cash and Cash Equivalents		
Cash in hand	7.32	5.11
Balance with Bank in Current and Fixed Deposits Accounts	75.57	212.57
Total Cash and Cash Equivalents	**82.90**	**217.68**

1 The Cash Flows has been prepared under the indirect method as set out in AS 3, Statement of Cash
2.Figures in brackets represent outflow of cash and cash equivalents.

Significant Accounting Policies
The accompanying notes are an integral part of the standalone financial statements.

For and on behalf of the Board of Directors
of **Sunita Tools Ltd.(Formerly known as Sunita Tools Private Limited)**

SUNITA TOOLS LIMITED

Satish Kumar Pandey
Chief Financial Officer & Managing Director
DIN: 00158327

Dated : 9th May, 2025
Place: Mumbai

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INDEPENDENT CONSOLIDATED AUDITOR'S REPORT

To,
The Board of Directors,
Sunita Tools Limited & Subsidiaries
CIN: U29220MH1988PLC045850
Survey No.66, Plot No.A,
Valiv,Sativali Road, Vasai East,
Palghar, Vasai East IE,
Thane, Vasai, Maharashtra, India, 401208

Report on audit of Financial Results

Opinion and Conclusion

We have audited the accompanying financial results for the Year ended March 31, 2025 of **Sunita Tools Limited & Subsidiaries** being submitted by the company, pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('listing regulations').

a) Opinion on Annual Financial Results

In our opinion and to the best of our information and according to the explanations given to us these financial results:

(i) are presented in accordance with the requirements of Regulation 33 of the listing regulations; and

(ii) give a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net profit including other comprehensive income and other financial information of the Company & subsidiaries for the year ended March 31, 2025.

b) Conclusion on Audited Financial Results for the Year ended March 31, 2025

With respect to the Financial Results for the Year ended March 31, 2025, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the Year ended March 31, 2025, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other

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accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion on the Financial Results for the Year ended March 31, 2025

1. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of Financial Results' section of our report. We are independent of the companies in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Statement

2. These financial results have been prepared on the basis of the annual financial statements. The company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with the requirements of the listing regulations. The Board of Directors of the company & subsidiaries are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company & subsidiaries and for preventing and detecting frauds and other irregularities; selection and application of accounting policies; making judgment and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give true and fair view and are free for material misstatement, whether due to fraud and error, which have been used for the purpose of preparation of financial results by the Board of Directors of the Company & Subsidiaries as aforesaid.

3. In preparing the financial results, the Board of Directors of the Company & Subsidiaries are responsible for assessing the ability of the Companies to continue as going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the company & subsidiaries or to cease operations, or has no realistic alternative but to do so.

4. The Board of Directors of the Company & Subsidiaries are responsible for overseeing the financial reporting process of the Companies.

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Auditor's Responsibilities for the Audit of Financial Results

Audit of the Financial Results for the Year ended March 31, 2025

5. Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

6. As part of an audit in accordance with the SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

   - Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.

   - Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the companies are having adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.

   - Evaluate the appropriateness of the accounting policies used and reasonableness of accounting estimates and related disclosures made by the Board of Directors.

   - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on our audit evidences obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the companies to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences obtained up to the date of our auditor's report. However, future events or conditions may cause the companies to cease to continue as a going concern.

K M A & CO

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

- Evaluate the overall presentation, structure and content of financial results including the disclosures and whether the standalone financial results represent the underlying transactions and events in the manner that achieves fair presentation.

7. We communicate with those charged with governance of the companies regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear our independence, and wherever applicable, related safeguards.

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

KESHAV VISHWANATH CHAUBEY
Digitally signed by KESHAV VISHWANATH CHAUBEY
Date: 2025.05.09 19:38:47 +05'30'

Keshav Chaubey
(Senior Partner)
Membership No. 044900

UDIN: 25044900BMJJNW8151

Mumbai, the 09th Day of May , 2025

SUNITA TOOLS LIMITED

(Formerly known as Sunita Tools Pvt Ltd)

Sunita Tools Limited

Statement of Consolidated Audited Financial Results for the Half Year and Year Ended 31.03.2025

(Rs. In Lakhs, except EPS)

Sr.No.	Particulars	Consolidated Results				
		Half Year ended			Year Ended	
		31-03-2025 Audited	30-09-2024 Unaudited	31-03-2024 Audited	31-03-2025 Audited	31-03-2024 Audited
		31 March 2025	30 September 2024	31 March 2024	31 March 2025	31 March 2024
1	**Revenue**					
	(a) Revenue from operations	1,475.41	1,532.89	1,754.25	3,008.30	2,609.06
	(b)Other Income	0.10	62.71	7.78	62.81	18.94
	Total Revenue	**1,475.51**	**1,595.60**	**1,762.03**	**3,071.11**	**2,628.00**
2	**Expenses**					
	(a) Purchases	1,005.77	1,390.13	999.48	2,395.90	1,473.91
	(b) Changes in Inventories	(388.86)	(441.04)	(58.38)	(829.90)	(133.68)
	(c) Employee Benefit Expenses	186.93	121.39	172.48	308.32	267.26
	(d) Finance Costs	26.80	25.53	33.55	52.33	112.24
	(e) Depreciation and Amortization	80.38	35.16	33.71	115.54	63.35
	(f) Other Expenses	303.68	39.90	137.84	343.58	231.16
	Total Expenses	**1,214.71**	**1,171.07**	**1,318.68**	**2,385.78**	**2,014.24**
0						
3	**Profit / (Loss) from ordinary activities before exceptional items (1 - 2)**	**260.80**	**424.54**	**443.36**	**685.33**	**613.77**
4	Exceptional Items					-
5	**Profit / (Loss) from ordinary activities before tax (3 + 4)**	**260.80**	**424.54**	**443.36**	**685.33**	**613.77**
6	Tax expenses					
	(a) Current tax	56.58	81.44	112.82	138.02	122.84
	(b) Deferred tax	33.01	1.78	5.95	34.79	5.95
	(c) Short/(Excess) provision	-	-	(0.01)	-	(0.01)
	Total Tax expenses (a + b +c)	**89.59**	**83.22**	**118.76**	**172.81**	**128.77**
7	**XI. Net Profit / (Loss) from continuing operations (5 - 6)**	**171.20**	**341.31**	**324.59**	**512.51**	**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)**	**171.20**	**341.31**	**324.59**	**512.51**	**484.99**
13	**Net Profit attributable to**					
	Equity Shareholders of Parent Company	**169.91**	-	-	**511.22**	
	Non Controlling Interests	**1.30**	-	-	**1.30**	-
12	**Paid up equity share capital**				611.00	562.50
13	**Other Equity (Preceeding Financial Year)**				3,980.40	2,000.17
14	**Earning per equity share (before extraordinary items) (In Rs)**					
	Basic	2.86	5.82	5.74	8.58	8.13
	Diluted	2.86	5.82	5.74	8.58	8.13

1 The Company has adopted consolidation of accounts for the first time in March 25 after the acquisition of controlling interest in Sunita Leoquip Airspace Limited.

As per our attached report of even date

For and on behalf of the Board of Directors of **Sunita Tools Ltd.(Formerly known as Sunita Tools Private Limited)**

Satish Kumar Pandey
Chief Financial Officer & Managing Director
Din: 00158327

SUNITA TOOLS LIMITED

Dated : 9th May, 2024
Place: Mumbai

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

+91-9136019994 / 5
info@sunitatools.com
www.sunitatools.com

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SUNITA TOOLS LIMITED

(Formerly known as Sunita Tools Pvt Ltd)

Sunita Tools Limited
Audited Consolidated Statement of Assets and Liabilities

(Rs. In Lakhs unless stated otherwise)

Particulars	As on 31-Mar-25	As on 31-Mar-24
EQUITY AND LIABILITIES		
Shareholder's Funds		
(a) Share Capital	611.00	562.50
(b) Reserves and Surplus	3,980.40	2,000.17
(C) Share Application Money Pending Allotment	138.50	-
Sub-Total (Shareholder's Funds)	**4,729.90**	**2,562.67**
LIABILITIES		
(2) Non-Current Liabilities		
(a) Long-term borrowings	10.16	437.81
Sub-Total (Non-current Liabilities)	**10.16**	**437.81**
Non Controlling Interests	**46.30**	**-**
Current Liabilities		
(a) Short-term borrowings	447.95	345.97
(b) Trade payables	355.32	253.89
- Total outstanding dues of micro enterprises and small enterprises	163.40	238.94
- Total outstanding dues of creditors other than micro enterprises and small enterprises	191.92	14.96
(c) Deferred tax liability	39.89	5.10
(d) Other current liabilities	76.38	120.18
(e) Short-term provisions	149.04	122.84
Sub-Total (current Liabilities)	**1,068.58**	**847.98**
Total (EQUITY & LIABILITIES)	**5,854.94**	**3,848.47**
Assets		
(1) Non-current assets		
(a) Fixed Assets		
(i) Tangible assets	1,047.58	624.92
(i) Intangible assets	-	-
(b) Deferred tax assets (net)	-	-
(c) Long term loans and advances	20.34	168.53
(d) Long term Investment	120.28	-
(e) Other non-current assets	908.08	-
Sub-Total (Non Current Assets)	**2,096.28**	**793.45**
Current Assets		
(a) Inventories	1,869.43	1,225.74
(b) Trade receivables	1,497.53	1,302.22
(c) Cash and cash equivalents	87.97	217.68
(d) Short-term loans and advances	207.59	265.50
(e) Other current assets	96.14	43.88
Sub-Total (Current Assets)	**3,758.66**	**3,055.01**
Total (ASSETS)	**5,854.94**	**3,848.47**

As per our attached report of even date

For and on behalf of the Board of Directors **of Sunita Tools Ltd. (Formerly known as Sunita Tools Private Limited)**

Satish Kumar Pandey
Chief Financial Officer & Managing Director
Din: 00158327

SUNITA TOOLS LIMITED

Dated : 9th May, 2024
Place: Mumbai

Reg- off: Plot A S NO 66, Valiv Phatta
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SUNITA TOOLS LIMITED

(Formerly known as Sunita Tools Pvt Ltd)

Sunita Tools Limited
CIN:U29220MH1988PLC045850

Consolidated Cash flow statement for the year ended on 31st March 2025

(Rs. in Lakhs, unless stated otherwise)

Particulars	For year ended on 31st March 2025	For year ended on 31st March 2024
Cash flow from operating activities		
Profit Before Tax and Extra Ordinary Items	685.32	613.76
Adjustments		
Depreciation	115.54	63.35
Finance cost	52.33	112.24
Interest income	(0.87)	(0.15)
Profit on sale of fixed assets	(30.75)	-
Operating profit before working capital changes	**821.57**	**789.20**
Movements in working capital		
(Increased)/decrease in trade and other receivables	(195.31)	(0.00)
(Increase)/decrease in other Short term Loans & Advances	64.82	68.93
(Increase)/decrease in other Long term Loans & Advances	148.19	(24.04)
(Increase)/decrease in changes in inventories	(643.69)	(302.53)
(Increase)/decrease in other current assets	-	36.00
(Increase)/decrease in other non current asset	(908.08)	3.80
Increase/(decrease) in trade and other payable	94.78	(201.13)
Increase/(decrease) other current liabilities	(43.86)	18.97
(Increase)/decrease in short-term provisions	-	-
Cash flow generated from operations	**(661.58)**	**389.20**
Direct taxes paid	(164.79)	(40.77)
Net cash flow from operating activities (A)	**(826.37)**	**348.43**
Cash flow from investing activities		
Sale of fixed assets	-	6.50
Interest income	0.87	0.15
Purchase of building and plant and machinery	(507.45)	(276.55)
Long term Investment	(120.28)	-
Net Cash flow from Investing activites (B)	**(626.86)**	**(269.90)**
Cash flow from financing activities		
Proceed from short term borrowings	101.98	(340.91)
Proceed from long term borrowings	(427.65)	(535.27)
Proceeds from Issue of equity shares during the year	48.50	132.00
Share application money pending allotment	138.50	-
Security premium amount received	1,469.53	1,623.30
Finance cost	(52.33)	(112.24)
Non Controlling Interest	45.00	-
Net cash flow From financing activities (C)	**1,323.52**	**766.88**
Net cash flow during the period	**(129.71)**	**845.40**
Add:Opening Cash and Cash Equivalents	**217.68**	**(627.72)**
Closing Cash and Cash Equivalents	**87.97**	**217.68**
Components of Cash and Cash Equivalents		
Cash in hand	9.72	5.11
Balance with Bank in Current and Fixed Deposits Accounts	78.25	212.57
Total Cash and Cash Equivalents	**87.97**	**217.68**

1 The Cash Flows has been prepared under the indirect method as set out in AS 3, Statement of Cash
2.Figures in brackets represent outflow of cash and cash equivalents.

Significant Accounting Policies
The accompanying notes are an integral part of the standalone financial statements.

As per our attached report of even date

For and on behalf of the Board of Directors of **Sunita Tools Ltd. (Formerly known as Sunita Tools Private Limited)**

Satish Kumar Pandey
Chief Financial Officer & Managing Director
Din: 00158327

SUNITA TOOLS LIMITED

Dated : 9th May, 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)

May 09, 2025

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

Scrip Code- 544001

Dear Sir / Madam,

Sub: Declaration on the Auditor's Report under Regulations 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), 2015.

Pursuant to provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, we hereby declare and confirm that the Auditor's Reports, on Financial Statements and Results for the Financial year 2024-25, which are being sent herewith, are unmodified and without any qualifications.

Thanking You,

Yours Faithfully,
For Sunita Tools Limited
(Formerly known as Sunita Tools Private Limited)

SATISH KUMAR PANDEY
Digitally signed by SATISH KUMAR PANDEY
Date: 2025.05.09 19:58:56 +05'30'

Satish Kumar Pandey
Managing Director
DIN: 00158327

Annexure B

The details as required to be disclosed under Regulation 30 read with SEBI master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 November 11, 2024:

Sr. No	Particulars	Details
1	Type of securities proposed to be issued (viz., equity shares, convertibles, etc.)	Equity Shares and / or other eligible securities (hereinafter referred to as "Securities") or any combination thereof, in accordance with applicable law, in one or more tranches
2	Type of issuance (further public offering, rights issue, depository receipts (ADR / GDR), qualified institutions placement, preferential allotment etc.)	Any permissible mode or a combination thereof, by way of further public issue, debt issue, rights issue, ADRs, private placement, qualified institutions placement ("QIP"), or any other method in accordance with the provisions of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended from time to time ("SEBI ICDR Regulations"), and other applicable law, to such investors that may be permitted to invest in such issuance of securities, or any combination thereof
3	Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately)	Total shares not exceeding 5 Lakhs.
4	In case of preferential issue the listed entity shall disclose the following additional details to the stock exchange(s): **Not Applicable**	
5	In case of bonus issue the listed entity shall disclose the following additional details to the stock exchange(s): **Not Applicable**	
6	In case of issuance of depository receipts (ADR/GDR) or FCCB the listed entity shall disclose following additional details to the stock exchange(s): **Not Applicable**	
7	In case of issuance of debt securities or other non-convertible securities the listed entity shall disclose following additional details to the stock exchange(s): **To be determined by the Board**	
8	Any cancellation or termination of proposal for issuance of securities including reasons thereof: **Not Applicable**	