

Balance Sheet as on 31st March 2023

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	(20,068)	(20,372)
(C) Money received against share warrants		-	-
(2) Share application money pending allotment		-	-
(3) Non-Current Liabilities			
(A) Long-term borrowings	3	22,739	43,956
(B) Deferred tax liabilities (Net)		-	-
(C) Other Long term liabilities		-	-
(D) Long term provisions		-	-
(4) Current Liabilities			
(A) Short-term borrowings	4	-	5,692
(B) Trade payables	4A	3,902	2,077
(C) Other current liabilities	4B	32,969	12,095
(D) Short-term provisions	4C	925	744
	4D		
Total		47,839	51,564
II.Assets			
(1) Non-current assets			
<i>(A) Fixed assets</i>			
(i) Tangible assets	5	2,854	3,039
(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	4,942
(E) Other non-current assets		-	-
(2) Current assets			
(A) Current investments	7	-	-
(B) Inventories	7A	22,328	19,889
(C) Trade receivables	7B	3,701	15,393
(E) Short-term loans and advances	7C	5,728	2,241
(F) Other current assets	7D	8,286	6,059
	7E		
Total		47,839	51,564

NOTES TO ACCOUNTS : NOTE 15
AS PER OUR REPORTS OF EVEN DATE

FOR K M A & CO.
CHARTERED ACCOUNTANTS

SD/-
KESHAV CHAUBEY
(SENIOR PARTNER)
FRN : 111899W
Membership No. : 044900
Dated : 29/08/2023
Place: Mumbai

FOR SUNITA DIE PARTS PVT. LTD.

SD/-
UMA S. PANDEY
(DIRECTOR)

SD/-
RAGINI S. PANDEY
(DIRECTOR)

UDIN : 23044900BG4GWD3995 C
UDIN : 23044900BG4GWE6759 T

SUNITA DIE PARTS PVT. LTD.
Profit and Loss statement for the year ended 31st March 2023

(In Thousand)

Particulars	Note. No	Figures of current year (Rs.)	Figures of previous year (Rs.)
I. Revenue from operations	8	19,465	30,358
II. Other Income	9	4,184	3,993
III. Total Revenue (I +II)		23,649	34,350
<i>IV. Expenses:</i>			
Cost of materials consumed			
Purchase of Raw Material		13,207	18,883
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	10	(2,438)	4,903
Employee benefit expense	11	3,421	2,754
Financial costs	12	3,349	987
Depreciation and amortization expense	13	485	453
Other expenses	14	5,321	5,755
Total Expenses		23,345	33,735
V. Profit before exceptional and extraordinary items and tax	(III - IV)	304	615
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		304	615
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		304	615
X. Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
XI. Profit(Loss) from the period from continuing operations	(VII-VIII)	304	615
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)		304	615
XVI. Earning per equity share:			
(1) Basic		0.00	0.01
(2) Diluted		0.00	0.01

NOTES TO ACCOUNTS : NOTE 15
AS PER OUR REPORTS OF EVEN DATE

FOR K M A & CO.
CHARTERED ACCOUNTANTS

SD/-

KESHAV CHAUBEY
(SENIOR PARTNER)
FRN : 111899W

Dated :

Place: Mumbai

UDIN : 23044900BG4GWD3995 C
UDIN : 23044900BG4GWE6759 T

FOR SUNITA DIE PARTS PVT. LTD.

SD/-

UMA S. PANDEY
(DIRECTOR)

SD/-

RAGINI S. PANDEY
(DIRECTOR)

SUNITA DIE PARTS PVT LTD

NOTES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023

Particulars	Figures of current year (Rs.)	Figures of previous year (Rs.)
Shareholder's Funds:		
Note-1		
(A) Share Capital:		
<u>(a) Authorised Capital:</u>		
75000 Equity Shares of Rs.100/- each	7,500	7,500
<u>(b) Issued, Subscribed and Paid up Capital:</u>		
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.	(20,372)	(20,987)
Add: Profit during the year	304	615
Total	(20,068)	(20,372)
Non-Current Liabilities:		
Note-3		
Long Term Borrowings		
Secured Loans:		
Axis Bank Loan A/c	NIL	21,958
	0	21,958
Unsecured Loans:		
Loan from Shareholders:-	22,739	21,997
Total	22,739	43,956
Note-4		
Current Liabilities:		
(A) Short-Term Borrowings		
Directors Current Account	NIL	NIL
Axis Bank Ltd. (New) Range Office	NIL	4,687
Bank of Maharashtra CC a/c	NIL	1,005
Total	0	5,692
(B) Trade payables		
Sundry Creditors for Goods	3,364	1,073
Sundry Creditors for Expenses	538	1,004
Total	3,902	2,077
Creditors Payable Within 1 year	3,837	2,077
Creditors Payable Within 1-2 years	50	
Creditors Payable Within 2 years above	15	
(c) Other current liabilities		
Advance Received Against Fixed Assets	32,969	12,095
Total	32,969	12,095
(D) Short-term provisions		
Outstanding Liabilities	925	744
Total	925	744

SUNITA DIE PARTS PVT LTD**NOTE - 5 - FIXED ASSETS FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023**

Sr. No.	PARTICULARS	OPENING BAL. AS ON 01.04.22	ADDITION UP TO 30.09.22	ADDITIONS AFTER 30.09.22	DELETIONS	BALANCE AS ON 31.03.2023	RATE %	DEPRECIATION FOR THE FULL YEAR	DEPRECIATION FOR HALF YEAR	TOTAL DEPRECIATION	BALANCE AS ON 31.03.2023
1	MACHINERY	473				473	15%	71		71	402
3	AIR CONDITIONER	17				17	15%	3		3	14
4	OFFICE EQUIPMENT	0				0	15%	-		-	0
5	ELECTRICAL INSTALLATION	264		22		286	15%	39	2	41	245
6	TELEPHONE EQUIPMENT	1		89		90	15%	-	7	7	83
7	FURNITURE & FIXTURE	139				139	10%	14		14	125
8	MOTOR CAR	624				624	15%	94		94	530
9	CRANE	129				129	15%	19		19	110
10	FACTORY BUILDING	1,205				1,205	10%	121		121	1,085
11	COMPUTER	9		9		18	40%	3	2	5	13
12	TOOLS & SPARES	18	40	77		135	80%	46	31	77	58
13	POWER GENERATOR	0				0	80%			-	0
14	CYCLE	1				1	15%	0		0	1
16	WATER PUMP	11				11	15%	2		2	9
17	R.O.PLANT	148	64			212	15%	32	-	32	180
	TOTAL	3,039	104	197	-	3,340		443	42	485	2,854

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, had 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 2023****Note-6****(D) Long term loans and advances**

Particulars	Amount	Amount
Deposits	4,528	4,528
Prepaid Taxes	414	414
Total	4,942	4,942

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

Particulars	Amount	Amount
Raw Material	22,003	19,889
WIP and Finished Goods	325	NIL
Total	22,328	19,889

(C) Trade receivables:

Particulars	Amount	Amount
Sundry Debtors		
More than six months	627	1,173
Less than six months	3,074	14,220
Total	3,701	15,393

(D) Cash and cash equivalents

Particulars	Amount	Amount
Cash & Bank Balances:		
Cash Balance	4,054	2,228
HDFC Bank Ltd.	2	2
Bank Of Maharashtra	1,661	NIL
Axis Bank	11	11
Total	5,728	2,241

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

Particulars	Amount	Amount
Sales	14,145	29,439
Machinery Sale	600	NIL
O.M.S. Sales	4,310	694
Labour Sales	107	195
Loading Charges	3	NIL
Packing Charges	17	12
Transportation Charges	283	18
Round Off	-	-
Total	19,465	30,358

SUNITA DIE PARTS PVT LTD

NOTES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023

Note-9:**II. Other Income:**

Particulars	Amount	Amount
Rent Received	3,968	3,744
Interest Received	216	249
Total	4,184	3,993

Note -10:**Changes in inventories of finished goods, work-in-progress and Stock-in-Trade**

Particulars	Amount	Amount
Opening Stock of Stock in Trade	19,889	23,694
Opening Stock of WIP and stock in Trade	-	1,098
	-	-
	-	-
	19,889	24,792
Less:		
Closing Stock of Stock in Trade	22,002	19,889
Closing Stock of WIP and stock in Trade	325	-
	-	-
	-	-
Total	(2,438)	4,903

Note -11:**Employee benefit expenses:**

Particulars	Amount	Amount
Wages & Salaries	2,410	2,053
Annual Leave Encashment	168	165
Payment of Bonus	157	163
Staff Welfare Expenses	111	73
Gratuity	499	238
Contribution to ESIC	76	62
Total	3,421	2,754

Note -12:**Financial costs:**

Particulars	Amount	Amount
Payment of Interest:		
Interest on overdraft	384	323
Interest on Term Loan	2,666	649
Other Financial Expenses:		
Processing Fees	296	13
Bank Charges	3	3
Total	3,349	987

SUNITA DIE PARTS PVT LTD**NOTES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023****Note-13:****Depreciation and amortization expense:**

Particulars	Amount	Amount
Depreciation	485	453
Total	485	453

Note-14:**Other Expenses:**

Particulars	Amount	Amount
Audit Fees	50	40
Business Promotion	108	NIL
Car Running Expenses	3	4
Conveyance	4	6
Directors Remuneration	1,770	2,160
Electrical Expenses	NIL	6
General expenses	33	2
Insurance	NIL	7
Loading & Unloading Charges	100	32
Machining Charges	1	NIL
Packing & Forwarding Charges	73	172
Power & Fuel	1,061	1,099
Printing & Stationery	27	2
Professional Charges	307	357
Rates & Taxes	76	321
Rent Paid	420	420
Repairs & Maintenance (factory)	86	69
Round Off	-	-
Skilled Worker Training Stiepend	580	287
Stores Consumables	320	468
Telephone Expenses	7	NIL
Transport Charges	279	103
Travel Expenses (Domestics)	16	11
Travel Expenses (Foreign)	NIL	190
Total	5,321	5,755