



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

May 15, 2026

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

Scrip Code- 544001

Sub: Outcome of Board Meeting held on Friday, May 15, 2026.

Dear Sir / Madam,

In continuation of our letter dated May 12, 2026, pursuant to regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Friday, May 15, 2026, inter alia considered and approved the following;

1. The Audited Standalone Financial Results set out in compliance with Accounting Standards (AS) for the Half year and year ended March 31, 2026 together with Statement of Assets & Liabilities and Cash Flow Statement.
2. The Audited Consolidated Financial Results set out in compliance with Accounting Standards (AS) for the Half year and year ended March 31, 2026 together with Statement of Assets & Liabilities and Cash Flow Statement.

Independent Auditors Report thereon for Standalone and Consolidated Financial Results alongwith 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 Board Meeting commenced at 03:30 P.M. and concluded at 04:15 P.M.

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

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

Thanking You,

For Sunita Tools Limited

Sanjay Pandey
Whole Time Director
DIN: 00739482



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

website : CAKMACO.COM google link : KMA & CO.

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, 2026 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, 2026.

b) Conclusion on Audited Financial Results for the Year ended March 31, 2026

With respect to the Financial Results for the Year ended March 31, 2026, 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, 2026, 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, 2026

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, 2026

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: 26044900YRGSNL6067

KESHAV
VISHWANATH
H CHAUBEY

Digitally signed by
KESHAV
VISHWANATH
CHAUBEY
Date: 2026.05.15
16:18:28 +05'30'

Mumbai, the 15th Day of May, 2026

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, 2026

(Rs. in Lakhs, Except EPS)

Sr.No.	Particulars	Audited Standalone Financial Results				
		Half year ended		Year ended		
		31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Unaudited	Audited	Audited	Audited
		31 March 2026	30 September 2025	31 March 2025	31 March 2026	31 March 2025
1	Revenue					
	(a) Revenue from operations	3,118.23	1,526.00	1,429.23	4,644.23	2,962.12
	(b) Other Income	49.74	14.63	(9.99)	64.37	52.72
	Total Revenue	3,167.97	1,540.63	1,419.23	4,708.60	3,014.83
2	Expenses					
	(a) Purchases	2,757.90	1,030.23	1,002.16	3,788.13	2,392.29
	(b) Changes in Inventories	(555.47)	(206.25)	(264.37)	(761.72)	(805.41)
	(c) Employee Benefit Expenses	190.42	142.63	163.88	333.05	285.27
	(d) Finance Costs	0.16	41.39	26.04	41.55	51.61
	(e) Depreciation and Amortization	57.41	54.38	58.39	111.79	93.55
	(f) Other Expenses	243.76	129.20	275.71	372.96	315.61
	Total Expenses	2,694.18	1,191.58	1,161.83	3,885.76	2,332.90
3	Profit / (Loss) from ordinary activities before exceptional items (1 - 2)	473.80	349.06	257.41	822.85	681.93
4	Exceptional Items					
5	Profit / (Loss) from ordinary activities before tax (3 + 4)	473.80	349.06	257.41	822.85	681.93
6	Tax expenses					
	(a) Current Year	135.25	42.75	56.58	178.00	138.02
	(b) Deferred tax	(3.35)	2.47	33.01	(5.82)	34.79
	(c) Short/(Excess) provision	-	-	-	-	-
	Total Tax expenses (a + b + c)	131.90	45.22	89.59	172.18	172.81
7	Net Profit / (Loss) from continuing operations (5 - 6)	341.90	303.82	167.81	650.66	509.12
8	Profit/(Loss) from discontinuing operations	-	-	-	-	-
9	Tax expenses of discontinuing operations	-	-	-	-	-
10	Profit/(Loss) from discontinuing operations after tax (8 - 9)	-	-	-	-	-
11	Profit/(Loss) for the period (7 + 10)	341.90	303.82	167.81	650.66	509.12
12	Paid up equity share capital					611.00
13	Other Equity (of preceding year)					3,978.82
14	Earning per equity share (before extraordinary items) 'In Rs)					
	Basic	5.56	4.97	2.81	10.53	8.53
	Diluted	5.56	4.97	2.81	10.53	8.53

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 15th of May 2026
 - 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
 - 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.
 - Figures for the year ended on 31st March 2026 and 31st March 2025 are the balancing figures between the audited figures for the full financial year and the reviewed year to date figures for the half year ended on 30th Sept 2025 & 30th Sept 2024 respectively.
 - 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>
- With reference to the approval of the members at the Extraordinary General Meeting held on May 29, 2024, the Company allotted 1,23,076 and 47,385 Equity Shares upon conversion of warrants on October 20, 2025 and October 30, 2025 respectively, against receipt of 75% of the issue price aggregating to ₹415.50 Lakhs from the allottees. The net proceeds of ₹415.50 Lakhs were utilized towards capital assets.

Objective of the Issue	Amount as per Prospectus	Amount Utilised till March 31, 2026	Amount Unutilised	Deviation (if any)
Amount invested in capital Assets	415.50	415.50	0	0

Dated : 15th May, 2026
Place: Mumbai

For Sunita Tools Limited

Sanjay K. Pandey
Whole Time Director
DIN: 00799482



Reg-off: Plot AS 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 Limited.

Standalone Statement of Assets and Liabilities

(Rs. in Lakhs, unless stated otherwise)

Particulars	As on	As on
	Audited	Audited
	31-Mar-26	31-Mar-25
EQUITY AND LIABILITIES		
Shareholder's Funds		
(a) Share Capital	628.05	611.00
(b) Reserves and Surplus	6,412.28	3,978.82
(C) Share Application Money Pending Allotment	-	138.50
Sub-Total (Shareholder's Funds)	7,040.33	4,728.32
LIABILITIES		
(2) Non-Current Liabilities		
(a) Long-term borrowings	1,093.35	10.16
Sub-Total (Non-current Liabilities)	1,093.35	10.16
Current Liabilities		
(a) Short-term borrowings	3,164.18	403.75
(b) Trade payables	1,701.05	338.53
- Total outstanding dues of micro enterprises and small enterprises	24.04	163.40
- Total outstanding dues of creditors other than micro enterprises and small enterprises	1,677.01	175.13
(c) Deferred tax liability	34.07	39.89
(d) Other current liabilities	107.33	76.38
(e) Short-term provisions	326.54	148.54
Sub-Total (current Liabilities)	5,333.17	1,007.09
Total Liabilities	6,426.52	1,017.24
Total (EQUITY & LIABILITIES)	13,466.85	5,745.56
Assets		
(1) Non-current assets		
(a) Fixed Assets		
(i) Tangible assets	2,291.28	947.16
(i) Intangible assets	-	-
(iii) Capital work-in-progress	1,993.44	-
(b) Deferred tax assets (net)	-	-
(c) Long term loans and advances	10.08	20.34
(d) Long term Investment	201.00	175.28
(e) Other non-current assets	1,175.70	906.64
Sub-Total (Non Current Assets)	5,671.50	2,049.42
Current Assets		
(a) Inventories	2,472.26	1,844.95
(b) Trade receivables	2,785.24	1,462.24
(c) Cash and cash equivalents	1,738.81	82.90
(d) Short-term loans and advances	147.37	217.58
(e) Other current assets	651.67	88.47
Sub-Total (Current Assets)	7,795.35	3,696.14
Total (ASSETS)	13,466.85	5,745.56

Dated : 15th May, 2026
Place: Mumbai

For Sunita Tools Limited

Sanjay K. Pandey
Sanjay K. Pandey
Whole Time Director
DIN: 00739482



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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

Standalone Cash flow statement for the period ended on 31st March, 2026

(Rs. in Lakhs, unless stated otherwise)

Particulars	For year ended on 31st March 2026	For year ended on 31st March 2025
Cash flow from operating activities		
Profit Before Tax and Extra Ordinary Items	822.85	681.93
Adjustments		
Depreciation	111.79	93.55
Finance cost	41.55	51.61
Interest income	(38.38)	(0.86)
Profit on sale of fixed assets	-	(30.75)
Operating profit before working capital changes	937.81	795.48
Movements in working capital		
(Increase)/decrease in trade and other receivables	(1,323.00)	(160.02)
(Increase)/decrease in other Short term Loans & Advances	70.22	47.91
(Increase)/decrease in other Long term Loans & Advances	10.26	148.19
(Increase)/decrease in changes in inventories	(627.31)	(619.21)
(Increase)/decrease in other current assets	(563.20)	-
(Increase)/decrease in other non current asset	(269.06)	(906.64)
Increase/(decrease) in trade and other payable	1,362.51	84.64
Increase/(decrease) other current liabilities	30.95	(43.80)
(Increase)/decrease in short-term provisions	-	-
Cash flow generated from operations	(370.81)	(653.45)
Direct taxes paid	(0.00)	(156.91)
Net cash flow from operating activities (A)	(370.81)	(810.36)
Cash flow from investing activities		
Sale of fixed assets	-	-
Interest income	38.38	0.86
Purchase of building and plant and machinery	(3,449.34)	(385.04)
Long term Investment	(25.73)	(175.28)
Net Cash flow from Investing activities (B)	(3,436.69)	(559.46)
Cash flow from financing activities		
Proceed from short term borrowings	2,760.42	57.78
Proceed from long term borrowings	1,083.19	(427.65)
Proceeds from Issue of equity shares during the year	17.05	48.50
Share application money pending allotment	(138.50)	138.50
Security premium amount received	536.96	1,469.53
Finance cost	(41.55)	(51.61)
Net cash flow From financing activities (C)	4,217.56	1,235.05
Net cash flow during the period	410.06	(134.78)
Add: Opening Cash and Cash Equivalents	82.90	217.68
Closing Cash and Cash Equivalents	492.95	82.90
Components of Cash and Cash Equivalents		
Cash in hand	11.40	7.32
Balance with Bank in Current and Fixed Deposits Accounts	1,727.41	75.57
Total Cash and Cash Equivalents	1,738.81	82.90

1 The Cash Flows has been prepared under the indirect method as set out in AS 3, Statement of Cash Flows.

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 Sunita Tools Ltd

Sanjay K. Pandey

Whole Time Director

DIN: 00739482

Dated : 15th May, 2026

Place: Mumbai



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INDEPENDENT CONSOLIDATED AUDITOR'S REPORT

To,sss

The Board of Directors,

Sunita Tools Limited & Sunita Leoquip Aerospace Pvt Ltd

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, 2026 of Sunita Tools Limited & Sunita Leoquip Aerospace Private 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 & subsidiaries for the year ended March 31, 2026.

b) Conclusion on Audited Financial Results for the Year ended March 31, 2026

With respect to the Financial Results for the Year ended March 31, 2026, 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



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for the Year ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other 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, 2026

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



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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.

Auditor's Responsibilities for the Audit of Financial Results

Audit of the Financial Results for the Year ended March 31, 2026

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,



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

website : CAKMACO.COM google link : KMA & CO.

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.

- 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

UDIN: 26044900DGXLGD9464

KESHAV
VISHWANATH
CHAUBEY

Digitally signed by
KESHAV VISHWANATH
CHAUBEY
Date: 2026.05.15
16:15:54 +05'30'

Mumbai, the 15th Day of May, 2026

Keshav Chaubey
(Senior Partner)
Membership No. 044900



SUNITA TOOLS LIMITED

(Formerly known as Sunita Tools Pvt Ltd)

Sunita Tools Limited

Audited Consolidated Financial Results for the half year and year ended March 31, 2026

(Rs. in Lakhs, Except EPS)

Sr.No.	Particulars	Audited Consolidated Financial Results				
		Half year ended		Year ended		
		31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Unaudited	Audited	Audited	Audited
		31 March 2026	30 September 2025	31 March 2025	31 March 2026	31 March 2025
1	Revenue					
	(a) Revenue from operations	3,160.28	1,570.30	1,475.41	4,730.57	3,008.39
	(b) Other Income	49.75	14.63	0.10	64.37	62.81
	Total Revenue	3,210.03	1,584.92	1,475.51	4,794.94	3,071.11
2	Expenses					
	(a) Purchases	2,765.35	1,033.20	1,005.77	3,798.55	2,395.90
	(b) Changes in Inventories	(555.47)	(206.26)	(388.86)	(761.72)	(829.90)
	(c) Employee Benefit Expenses	215.23	165.81	186.95	381.05	308.32
	(d) Finance Costs	4.96	43.90	26.80	48.86	52.33
	(e) Depreciation and Amortization	67.59	71.16	80.38	138.75	115.54
	(f) Other Expenses	254.35	144.01	303.68	398.37	343.58
	Total Expenses	2,752.01	1,251.84	1,214.69	4,003.85	2,385.78
3	Profit / (Loss) from ordinary activities before exceptional items (1 - 2)	458.01	333.09	260.83	791.09	685.33
4	Exceptional Items					
5	Profit / (Loss) from ordinary activities before tax (3 + 4)	458.01	333.09	260.83	791.09	685.33
6	Tax expenses					
	(a) Current Year	135.25	42.75	56.58	178.00	138.02
	(b) Deferred tax	(3.35)	2.47	33.01	(5.82)	34.79
	(c) Short/Excess provision	-	-	-	-	-
	Total Tax expenses (a + b + c)	131.90	45.22	89.59	172.18	172.81
7	Net Profit / (Loss) from continuing operations (5 - 6)	326.11	287.86	171.23	618.91	512.52
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)	326.11	287.86	171.23	618.91	512.52
12	Net Profit attributable to					
	Equity Shareholders of Parent Company	340.40	295.05	169.95	633.20	511.22
	Non Controlling Interests	(14.29)	(7.19)	1.30	(14.29)	1.30
12	Paid up equity share capital		611		628.05	611.00
13	Other Equity (of preceding year)				6,396.40	3,978.82
14	Earning per equity share (before extraordinary items) (In Rs)					
	Basic	5.19	4.97	2.81	10.02	8.59
	Diluted	5.19	4.97	2.81	10.02	8.59

- 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 14th of May, 2025
 - 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
 - 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.
 - Figures for the year ended on 31st March 2026 and 31st March 2025 are the balancing figures between the audited figures for the full financial year and the reviewed year to date figures for the half year ended on 30th Sept 2025 & 30th Sept 2024 respectively.
 - 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>
 - With reference to the approval of the members at the Extraordinary General Meeting held on May 20, 2024, the Company allotted 1,33,076 and 47,385 Equity Shares upon conversion of warrants on October 20, 2025 and October 30, 2025 respectively, against receipt of 75% of the issue price aggregating to ₹415.50 Lakhs from the allottees. The net proceeds of ₹415.50 Lakhs were utilised towards capital assets.

Objective of the Issue	Amount as per Prospectus	Amount Utilised till March 31, 2026	Amount Unutilised	Deviation (if any)
Amount invested in capital Assets	415.50	415.50	0	0

Dated : 15th May, 2026
Place: Mumbai

For Sunita Tools Limited

Sanjay K. Pandey
Sanjay K. Pandey
Whole Time Director
Din: 00739482



Reg-off: Plot AS 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 Limited.**

Consolidated Statement of Assets and Liabilities

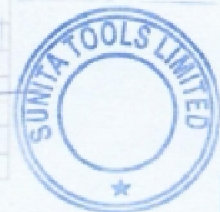
(Rs. in Lakhs, unless stated otherwise)

Particulars	As on	As on
	Audited	Audited
	31-Mar-26	31-Mar-25
EQUITY AND LIABILITIES		
Shareholder's Funds		
(a) Share Capital	628.05	611.00
(b) Reserves and Surplus	6,396.40	3,980.40
(C) Share Application Money Pending Allotment	-	138.50
Sub-Total (Shareholder's Funds)	7,024.44	4,729.91
Non Controlling Interest	32.01	46.30
LIABILITIES		
(2) Non-Current Liabilities		
(a) Long-term borrowings	1,093.35	10.16
Sub-Total (Non-current Liabilities)	1,093.35	10.16
Current Liabilities		
(a) Short-term borrowings	3,223.35	447.95
(b) Trade payables	1,718.14	355.32
- Total outstanding dues of micro enterprises and small enterprises	24.04	163.40
- Total outstanding dues of creditors other than micro enterprises and small enterprises	1,694.10	191.92
(c) Deferred tax liability	34.07	39.89
(d) Other current liabilities	107.33	76.38
(e) Short-term provisions	327.04	149.04
Sub-Total (current Liabilities)	5,409.93	1,068.57
Total Liabilities	6,503.28	1,078.73
Total (EQUITY & LIABILITIES)	13,559.73	5,854.93
Assets		
(1) Non-current assets		
(a) <i>Fixed Assets</i>		
(i) Tangible assets	2,387.75	1,047.57
(i) Intangible assets	-	-
(iii) Capital work-in-progress	1,993.41	-
(b) Deferred tax assets (net)	-	-
(c) Long term loans and advances	10.08	20.34
(d) Long term Investment	146.00	120.28
(e) Other non-current assets	1,177.14	908.08
Sub-Total (Non Current Assets)	5,714.38	2,096.27
Current Assets		
(a) Inventories	2,496.74	1,869.43
(b) Trade receivables	2,812.05	682.07
(c) Cash and cash equivalents	1,743.90	64.28
(d) Short-term loans and advances	138.00	207.59
(e) Other current assets	654.65	96.14
Sub-Total (Current Assets)	7,845.34	2,919.52
Total (ASSETS)	13,559.73	5,015.79

For Sunita Tools Limited

Sanjay K. Pandey
Whole Time Director
Din: 00739482

Dated : 15th May, 2026
Place: Mumbai



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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

Consolidated Cash flow statement for the period ended on 31st March, 2026

(Rs. in Lakhs, unless stated otherwise)

Particulars	For year ended on 31st March 2026	For year ended on 31st March 2025
Cash flow from operating activities		
Profit Before Tax and Extra Ordinary Items	791.09	685.33
Adjustments		
Depreciation	138.75	115.54
Finance cost	48.86	52.33
Interest income	(38.38)	(0.87)
Profit on sale of fixed assets	-	(30.75)
Operating profit before working capital changes	940.32	821.58
Movements in working capital		
(Increase)/decrease in trade and other receivables	(1,314.53)	(195.31)
(Increase)/decrease in other Short term Loans & Advances	69.59	64.82
(Increase)/decrease in other Long term Loans & Advances	10.26	148.19
(Increase)/decrease in changes in inventories	(627.31)	(643.69)
(Increase)/decrease in other current assets	(558.52)	-
(Increase)/decrease in other non current asset	(269.06)	(908.08)
Increase/(decrease) in trade and other payable	1,362.83	94.78
Increase/(decrease) other current liabilities	30.95	(43.86)
(Increase)/decrease in short-term provisions	-	-
Cash flow generated from operations	(355.45)	(661.57)
Direct taxes paid	(0.00)	(164.79)
Net cash flow from operating activities (A)	(355.45)	(826.36)
Cash flow from investing activities		
Sale of fixed assets	-	-
Interest income	38.38	0.87
Purchase of building and plant and machinery	(3,472.34)	(507.45)
Increase in revaluation reserve	1,745.83	-
Long term Investment	(25.73)	(120.28)
Net Cash flow from Investing activities (B)	(2,213.84)	(626.86)
Cash flow from financing activities		
Proceed from short term borrowings	2,775.40	101.98
Proceed from long term borrowings	1,083.19	(427.65)
Proceeds from issue of equity shares during the year	17.05	48.50
Share application money pending allotment	(138.50)	138.50
Security premium amount received	536.96	1,469.53
Finance cost	(48.86)	(52.33)
Non Controlling Interest	-	45.00
Net cash flow From financing activities (C)	4,225.23	1,323.52
Net cash flow during the period	1,655.93	(129.69)
Add: Opening Cash and Cash Equivalents	87.98	217.68
Closing Cash and Cash Equivalents	1,743.90	87.98
Components of Cash and Cash Equivalents		
Cash in hand	11.98	9.72
Balance with Bank in Current and Fixed Deposits Accounts	1,731.92	78.25
Total Cash and Cash Equivalents	1,743.90	87.98

1 The Cash Flows has been prepared under the indirect method as set out in AS 3, Statement of

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 Sunita Tools Ltd

Sanjay K. Pandey
Whole Time Director
Din: 00739482



Dated : 15th May, 2026
Place: Mumbai

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SUNITA TOOLS LIMITED

(Formerly known as Sunita Tools Pvt Ltd)

May 15, 2026

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

Scrip Code- 544001

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

Dear Sir / Madam,

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 2025-26, which are being sent herewith, are unmodified and without any qualifications.

Thanking You,

Yours Faithfully,

For Sunita Tools Limited

Sanjay Pandey
Whole Time Director
DIN: 00739482

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