
Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report

To the Board of Directors
Chandni Machines Limited,

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **CHANDNI MACHINES LIMITED** ("the Company"), for the quarter and half year ended 30 September 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Regulations') as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 (ICAI). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian

Accounting Standards under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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 Ambavat Jain & Associates LLP
Chartered Accountants
ICAI Firm Registration No: 109681W

Ashish J Jain
Partner
Membership No.111829

Place: Mumbai
Date: 11 November 2024

ICAI UDIN No: 24111829BKCCEB8485

Chandni Machines Limited

(FORMERLY KNOWN AS CHANDNI MACHINES PRIVATE LIMITED)

Regd. Office: 108/109.T.V.Industrial Estate, 52 S. K. Ahire Marg, Worli, Mumbai – 400 030.India

TeleFax No :022-24950328 Email :- jrgroup@jrmehta.com, sales@cml.net.in

CIN : L74999MH2016PLC279940

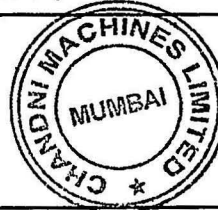
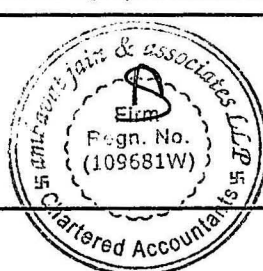
UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2024

Sr.No.	PART I Particulars	Quarter Ended			Half Year Ended		(Rs in lakhs)
		30-09-24	30-06-24	30-09-23	30-09-24	30-09-23	Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income						
I	Revenue from Operations	3,858.76	6,227.16	5,231.10	10,085.92	8,539.02	16,592.71
II	Other income	93.38	45.96	22.40	139.34	33.35	87.04
III	Total Income from operation	3,952.14	6,273.12	5,253.50	10,225.26	8,572.37	16,679.75
IV	Expenses						
	a. Purchase of Stock in trade	3,733.38	6,040.34	5,074.37	9,773.72	8,006.75	15,818.86
	b. Changes in Inventories of finished goods, work in progress & stock in trade	41.02	-	(0.22)	41.02	223.89	223.89
	c. Employees benefit expenses	22.49	19.96	15.80	42.45	30.99	63.85
	d. Finance Cost	0.39	0.56	1.14	0.95	2.39	4.13
	d. Depreciation and amortisation expense	5.86	8.52	9.91	14.38	19.80	38.24
	e. Other expenses	106.65	75.92	84.53	182.57	126.27	292.84
	Total Expenses	3,909.79	6,145.30	5,185.53	10,055.10	8,410.10	16,441.82
V	Profit before Exceptional Items and tax (III - IV)	42.35	127.82	67.96	170.16	162.27	237.93
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before Tax (V - VI)	42.35	127.82	67.96	170.16	162.27	237.93
VIII	Tax Expenses						
	Current Tax	26.72	26.75	16.67	53.47	40.30	71.62
	Deferred Tax	(10.59)	3.67	0.47	(6.92)	0.94	(6.64)
IX	Profit for the period (VII - VIII)	26.22	97.41	50.82	123.61	121.02	172.95
X	Other Comprehensive Income for the period	-	-	-	-	-	-
XI	Total Comprehensive Income for the period (IX + X)	26.22	97.41	50.82	123.61	121.02	172.95
XII	Paid-up equity share capital (Face Value Rs. 10/- per share)	322.74	322.74	322.74	322.74	322.74	322.74
XIII	Other equity (excluding revaluation reserve)						556.67
XIV	Earnings per Equity Share						
	(a) Basic	0.81	3.02	1.57	3.83	3.75	5.36
	(b) Diluted	0.81	3.02	1.57	3.83	3.75	5.36

Notes:

- The above results were reviewed and recommended by the Audit Committee, for approval by the Board, at its meeting held on 11th November, 2024 and were approved and taken on record at the Meeting of the Board of Directors of the Company held on that date.
- The financial results of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated July 5, 2016.
- The Company is primarily engaged in the business of trading in engineering goods and related items, which are as per Indian Accounting Standard - 108 - 'Operating Segments' is considered to be the only reportable business segment. Therefore, disclosure relating to segments is not applicable and accordingly not made.
- Figures for previous quarters / year have been regrouped / restated where necessary.

Place : Mumbai
Date : 11-11-2024



By Order of the Board

J.R. Mehta
Managing Director
DIN: 00193029

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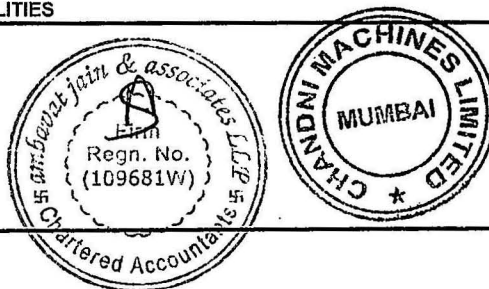
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Standalone Statement of Assets and Liabilities as at 30th September, 2024

(Rs in lakhs)

	Particulars	As at 30-09-24 Unaudited	As at 31-03-24 Audited
I	ASSETS		
1	Non-Current Assets		
	a. Property, Plant and Equipment	15.23	16.37
	b. Investment Properties	219.75	221.66
	c. Right of use assets	15.11	33.89
	d. Financial Assets		
	i. Investments	263.48	197.41
	ii. Others	50.45	153.48
	e. Deferred tax Assets (net)	0.70	-
	f. Other Non-Current Assets	0.25	-
	Total Non-Current Assets	564.97	622.81
2	Current Assets		
	a. Inventories	254.08	295.10
	b. Financial Assets		
	i. Trade Receivables	327.70	327.49
	ii. Cash and Cash Equivalents	34.50	257.12
	iii. Bank balances other than (ii) above	812.17	16.62
	iv. Loans	201.00	68.50
	v. Other Financial Assets	0.13	0.22
	c. Other Current Assets	105.74	87.01
	d. Current Tax Assets (Net)	5.31	5.31
	Total Current Assets	1,740.62	1,057.37
	TOTAL ASSETS	2,305.59	1,680.18
II	EQUITY AND LIABILITIES		
1	Equity		
	a. Equity Share Capital	322.74	322.74
	b. Other Equity	680.28	556.67
	Equity attributable to equity holders of the company	1,003.03	879.41
2	Liabilities		
A	Non Current Liabilities		
	a. Financial Liabilities		
	i. Lease Liabilities	3.33	10.72
	ii. Other Financial Liabilities	4.55	4.40
	b. Deferred Tax Liabilities (Net)	-	6.22
	c. Provisions	5.03	4.80
	Total Non-Current Liabilities	12.90	26.14
B	Current Liabilities		
	a. Financial Liabilities		
	i. Lease Liabilities	11.31	25.13
	ii. Trade Payables		
	(a) total outstanding dues of micro enterprises & small enterprises	-	-
	(b) total outstanding dues of creditors other than micro enterprises & small enterprises	766.20	218.63
	b. Other Current Liabilities	476.17	521.12
	c. Current Income-tax	35.98	9.75
	Total Current Liabilities	1,289.66	774.63
	TOTAL EQUITY AND LIABILITIES	2,305.59	1,680.18

Place : Mumbai
Date: 11-11-2024



By Order of the Board
For Chandni Machines Limited

J.R. Mehta
Managing Director
DIN: 00193029

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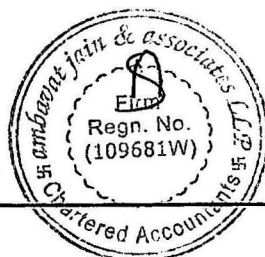
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STANDALONE STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs in lakhs)

	Half year ended 30-9-2024	Half year ended 30-9-2023
	Unaudited	Unaudited
Cash flow from operating activities		
Profit before Tax	170.16	162.27
Adjustment for :		
Depreciation & amortisation	14.38	19.80
Cancellation of Lease (Ind AS)	(0.61)	-
Changes in fair value of Investments	50.45	(2.89)
Profit on sale of Investments	(71.06)	(6.80)
Securities Transaction Tax	2.58	-
Dividend Income	(0.99)	-
Rental Income	(7.01)	-
Interest Income	(17.26)	(11.82)
Interest Expense	0.80	2.25
Cash operating profit before working capital changes	141.44	162.82
Adjustment for :		
(Increase)/Decrease in Trade receivables	(0.21)	(1,136.61)
(Increase)/Decrease in Inventories	41.02	223.89
(Increase)/Decrease in Other Financial Assets	(795.46)	127.63
(Increase)/Decrease in Other Current Assets	(18.72)	(563.59)
(Increase)/Decrease in Other Non-Current Assets	(0.25)	0.51
(Increase)/Decrease in Other Non-Current Financial	18.02	0.04
Increase/(Decrease) in Non- Current Liabilities	0.15	0.14
Increase/(Decrease) in Provisions	0.23	0.07
Increase/(Decrease) in Trade payables	547.57	961.06
Increase/(Decrease) in Other Current Liabilities	(44.95)	590.73
Cash generated from operating activities	(111.16)	366.70
Income taxes paid (net of refund)	(27.24)	(10.57)
Net Cash generated from operating activities	(138.40)	356.13
Cash flow from Investing activities		
Purchase of Property, Plant and Equipments	(0.63)	(0.18)
Addition to Right of Use Assets	-	(0.30)
Payment for purchase of Investments	(1,031.06)	(58.74)
Proceeds from Sale of Investments	983.03	40.03
Dividend Income	0.99	-
Rental Income	7.01	-
Net cash generated/(used) from investing activities	(40.66)	(19.19)
Cash flow from Financing activities		
Payment of Lease liabilities	(13.31)	(18.48)
Loans given	(47.50)	(290.00)
Interest received	17.26	11.82
Net cash generated/(used) from financing activities	(43.56)	(296.66)
Net Increase/(decrease) in cash and cash equivalents	(222.62)	40.27
Cash and cash equivalents at the beginning of the period	257.12	22.65
Cash and cash equivalents at end of the period	34.50	62.93

Place : Mumbai
Date: 11-11-2024



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For Chandni Machines Limited

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DIN: 00193029