
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 2025 ("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: 13 November 2025

ICAI UDIN No: 25111829BMIFZB5639

CIN : L74999MH2016PLC279940

Place : Mumbai
Date: 13-11-2025

Chandni Machines Limited

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

Tele No : 022 35402814 Email :- jrgroup@jrmehta.com, sales@cml.net.in

CIN : L74999MH2016PLC279940

Standalone Statement of Assets and Liabilities as at 30th September, 2025

		(Rs in lakhs)	
	Particulars	As at 30/09/2025 Unaudited	As at 31/03/2025 Audited
I	ASSETS		
1	Non-Current Assets		
	a. Property, Plant and Equipment	20.40	21.20
	b. Investment Properties	215.93	217.84
	c. Right of use assets	64.66	9.80
	d. Financial Assets		
	i. Investments	1,018.46	420.24
	ii. Others	5.39	0.37
	e. Deferred tax Assets (net)	-	12.74
	Total Non-Current Assets	1,324.83	682.20
2	Current Assets		
	a. Inventories	259.08	259.08
	b. Financial Assets		
	i. Trade Receivables	56.53	510.62
	ii. Cash and Cash Equivalents	7.12	341.04
	iii. Bank balances other than (ii) above	-	7.12
	iv. Loans	0.56	407.50
	v. Other Financial Assets	-	1.28
	c. Other Current Assets	53.60	33.33
	d. Current Tax Assets (Net)	9.11	5.56
	Total Current Assets	386.00	1,565.53
	TOTAL ASSETS	1,710.84	2,247.73
II	EQUITY AND LIABILITIES		
1	Equity		
	a. Equity Share Capital	322.74	322.74
	b. Other Equity	702.62	699.39
	Equity attributable to equity holders of the company	1,025.37	1,022.13
2	Liabilities		
A	Non Current Liabilities		
	a. Financial Liabilities		
	i. Borrowings	10.24	11.69
	ia. Lease Liabilities	40.34	3.61
	ii. Other Financial Liabilities	3.74	-
	b. Deferred tax Liabilities (net)	5.35	
	c. Provisions	9.85	5.26
	Total Non-Current Liabilities	69.52	20.56
B	Current Liabilities		
	a. Financial Liabilities		
	i. Short term Borrowings	2.85	2.78
	ia. Lease Liabilities	24.39	10.94
	ii. Trade Payables		
	(a) total outstanding dues of micro enterprises & small enterprises	1.03	0.77
	(b) total outstanding dues of creditors other than micro enterprises & small enterprises	370.32	949.90
	b. Other Current Liabilities	214.39	237.68
	c. Current Income-tax	2.97	2.97
	Total Current Liabilities	615.95	1,205.03
	TOTAL EQUITY AND LIABILITIES	1,710.84	2,247.73
		By Order of the Board For Chandni Machines Limited	
Place : Mumbai Date: 13-11-2025		 J.R. Mehta Managing Director DIN: 00193029	



Chandni Machines Limited

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

Tele No : 022 35402814 Email :- jrgroup@jirmehta.com, sales@cml.net.in

CIN : L74999MH2016PLC279940

STANDALONE STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs in lakhs)

	Half year ended 30-9-2025	Half year ended 30-9-2024
	Unaudited	Unaudited
Cash flow from operating activities		
Profit before Tax	21.33	170.16
Adjustment for :		
Depreciation & amortisation	17.26	14.38
Cancellation of Lease (Ind AS)	-	(0.61)
Changes in fair value of Investments	8.33	50.45
Profit on sale of Investments	(72.56)	(71.06)
Securities Transaction Tax	4.57	2.58
Dividend Income	(2.44)	(0.99)
Rental Income	(6.45)	(7.01)
Interest Income	(17.61)	(17.26)
Interest Expense	2.65	0.80
Cash operating profit before working capital changes	(44.93)	141.44
Adjustment for :		
(Increase)/Decrease in Trade receivables	510.62	(0.21)
(Increase)/Decrease in Inventories	-	41.02
(Increase)/Decrease in Other Financial Assets	0.73	(795.46)
(Increase)/Decrease in Other Current Assets	(20.27)	(18.72)
(Increase)/Decrease in Other Non-Current Assets	-	(0.25)
(Increase)/Decrease in Other Non-Current Financial Assets	(5.03)	18.02
Increase/(Decrease) in Non- Current Liabilities	0.13	0.15
Increase/(Decrease) in Provisions	4.59	0.23
Increase/(Decrease) in Trade payables	(579.32)	547.57
Increase/(Decrease) in Other Current Liabilities	(23.28)	(44.95)
Cash generated from operating activities	(156.76)	(111.16)
Income taxes paid (net of refund)	(3.56)	(27.24)
Net Cash generated from operating activities	(160.32)	(138.40)
Cash flow from Investing activities		
Purchase of Property, Plant and Equipments	(0.89)	(0.63)
Payment for purchase of Investments	(2,966.27)	(1,031.06)
Proceeds from Sale of Investments	2,427.72	983.03
Additions to Right to Use Asset	(0.13)	-
Dividend Income	2.44	0.99
Rental Income	6.45	7.01
Net cash generated/(used) from investing activities	(530.69)	(40.66)
Cash flow from Financing activities		
Payment of Lease liabilities	(16.58)	(13.31)
Secured Loans taken / (repaid)	(1.39)	-
Loans (given) / received back	407.50	(47.50)
Interest received	17.61	17.26
Interest expense	(0.65)	-
Net cash generated/(used) from financing activities	406.50	(43.56)
Net Increase/(decrease) in cash and cash equivalents	(284.51)	(222.62)
Cash and cash equivalents at the beginning of the year	341.04	257.12
Cash and cash equivalents at end of the year	56.53	34.50

Place : Mumbai
Date: 13-11-2025



By Order of the Board
For Chandni Machines Limited

J.R. Mehta
Managing Director
DIN: 00193029