
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,
Mumbai

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **Chandni Machines Limited**, ("the Company"), for the quarter and nine months ended 31 December 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, 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 ("the Act") 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 planned 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 Act 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.

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JAYANTILAL JAIN

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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, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards under Section 133 of the Act 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 Listing Regulations, 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

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JAIN

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Ashish J Jain
Partner
Membership No.111829

Place: Mumbai
Date: 30 January 2025

ICAI UDIN No: 25111829BMIFK02137

Chandni Machines Limited

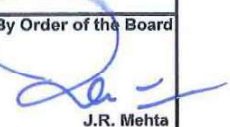
(FORMERLY KNOWN AS CHANDNI MACHINES PRIVATE LIMITED)

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CIN : L74999MH2016PLC279940

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

PART I							(Rs in lakhs)
Sr.No.	Particulars	Quarter Ended			Nine months Ended		Year Ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income						
I	Revenue from Operations	4,822.86	3,858.76	3,952.99	14,908.79	12,492.01	16,592.71
II	Other Income	(2.03)	93.38	33.08	137.31	66.43	87.04
III	Total Income from operation	4,820.85	3,952.14	3,986.07	15,046.10	12,558.44	16,679.75
IV	Expenses						
	a. Purchase of Stock in trade	4,678.18	3,733.38	3,834.37	14,451.90	11,841.13	15,818.86
	b. Changes in Inventories of finished goods, work in progress & stock in trade	-	41.02	-	41.02	223.89	223.89
	c. Employees benefit expenses	25.26	22.49	14.89	67.71	45.88	63.85
	d. Finance Cost	0.73	0.39	1.03	1.68	3.42	4.13
	d. Depreciation and amortisation expense	4.32	5.86	9.93	18.70	29.73	38.24
	e. Other expenses	102.56	106.65	64.54	285.13	190.81	292.84
	Total Expenses	4,811.05	3,909.79	3,924.76	14,866.15	12,334.86	16,441.82
V	Profit before Exceptional items and tax (III - IV)	9.79	42.35	61.31	179.95	223.58	237.93
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before Tax (V - VI)	9.79	42.35	61.31	179.95	223.58	237.93
VIII	Tax Expenses						
	Current Tax	11.00	26.72	14.71	64.47	55.01	71.62
	Deferred Tax	(4.84)	(10.59)	1.19	(11.76)	2.13	(6.64)
IX	Profit for the period (VII - VIII)	3.63	26.22	45.41	127.24	166.43	172.95
X	Other Comprehensive Income for the period	-	-	-	-	-	-
XI	Total Comprehensive Income for the period (IX + X)	3.63	26.22	45.41	127.24	166.43	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	0.11	0.81	1.41	3.94	5.16	5.36
	(b) Diluted	0.11	0.81	1.41	3.94	5.16	5.36
	Notes:						
1)	The above results were reviewed and recommended by the Audit Committee, for approval by the Board, at its meeting held on 30th January, 2025 and were approved and taken on record at the Meeting of the Board of Directors of the Company held on that date.						
2)	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.						
3)	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.						
4)	Other Income for the quarter ended 31st December, 2024 is negative on account of loss incurred on sale of FVTPL investments through P & L during that quarter.						
5)	Figures for previous quarters / year have been regrouped / restated where necessary.						
	Place : Mumbai Date: 30-01-2025	 					By Order of the Board  J.R. Mehta Managing Director DIN: 00193029