Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of Chandni Machines Limited for the quarter ended 30 June 2025 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 ended 30 June 2025 and year to date from 1 April 2025 to 30 June 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.

ASHISH 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 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 JAYANTILAL JAIN

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Ashish J Jain
Partner
Membership No.111829

Place: Mumbai
Date: 11 August 2025

ICAI UDIN No: 25111829BMIFRW8008

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

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2025

(Rs in lakhs)

	PART I				
Sr.No.	Particulars	Quarter Ended			Year Ended
		30-06-2025	31-03-2025	30-06-2024	31-03-2025
		Unaudited	Unaudited	Unaudited	Audited
	Income				
I	Revenue from Operations	2,589.96	5,189.83	6,227.16	20,098.62
II	Other income	112.38	44.84	45.95	182.15
III	**Total Income from operation**	**2,702.34**	**5,234.67**	**6,273.11**	**20,280.77**
IV	**Expenses**				
	a Purchase of Stock in trade	2,512.26	5,037.74	6,040.34	19,489.64
	b Changes in inventories of stock in trade	-	(5.00)	-	36.02
	c. Employees benefit expenses	29.79	25.26	19.96	92.97
	d. Finance Cost	1.26	0.62	0.56	2.31
	d Depreciation and amortisation expense	7.06	4.37	8.52	23.07
	e Other expenses	50.78	144.18	75.92	429.31
	Total Expenses	**2,601.16**	**5,207.17**	**6,145.30**	**20,073.32**
V	**Profit before Exceptional items and tax (III - IV)**	**101.18**	**27.51**	**127.82**	**207.45**
VI	Exceptional items	-	-	-	-
VII	**Profit before Tax (V - VI)**	101.18	27.51	127.82	207.45
VIII	**Tax Expenses**				
	Current Tax	4.92	19.23	26.75	83.71
	Deferred Tax	21.57	(7.20)	3.67	(18.97)
IX	**Profit for the period (VII - VIII)**	**74.68**	**15.48**	**97.41**	**142.71**
X	**Other Comprehensive Income for the period**	-	-	-	
XI	**Total Comprehensive Income for the period (IX + X)**	**74.68**	**15.48**	**97.41**	**142.71**
XII	Paid-up enquity share capital (Face Value Rs. 10/- per share)	322.74	322.74	322.74	322.74
XIII	Other equity (excluding revaluation reserve)				
XIV	Earnings per Equity Share				
	(a) Basic	2.31	0.48	3.02	4.42
	(b) Diluted	2.31	0.48	3.02	4.42

Notes:

1) The above results were reviewed and recommended by the Audit Committee, for approval by the Board, at its meeting held on 11th August,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) Figures for previous quarters / year have been regrouped / restated where necessary.

Place : Mumbai
Date: 11-08-2025

By Order of the Board
For Chandni Machines Ltd

J.R. Mehta
Managing Director
DIN: 00193029