

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 ended 30 June 2024 and year to date from 1 April 2024 to 30 June 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: 08 August 2024

ICAI UDIN No: 24111829BKCBXT1676

Chandni Machines Limited


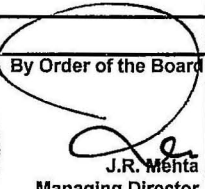
(FORMERLY KNOWN AS CHANDNI MACHINES PRIVATE LIMITED)

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CIN : L74999MH2016PLC279940

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

PART I		(Rs in lakhs)				
Sr.No.	Particulars	Quarter Ended			Year Ended	
		30-06-24	31-03-24	30-06-23	31-03-24	
		Unaudited	Unaudited	Unaudited	Audited	
	Income					
I	Revenue from Operations	6,227.16	4,100.70	3,307.91	16,592.71	
II	Other income	45.96	20.61	10.95	87.04	
III	Total Income from operation	6,273.11	4,121.31	3,318.86	16,679.75	
	IV Expenses					
	a. Purchase of Stock in trade	6,040.34	3,977.74	2,932.38	15,818.86	
	b. Changes in Inventories of finished goods, work in progress & stock in trade	-	-	224.12	223.89	
	c. Employees benefit expenses	19.96	17.97	15.19	63.85	
	d. Finance Cost	0.56	0.71	1.25	4.13	
	d. Depreciation and amortisation expense	8.52	8.51	9.89	38.24	
	e. Other expenses	75.92	102.02	41.74	292.84	
	Total Expenses	6,145.29	4,106.96	3,224.57	16,441.82	
V	Profit before Exceptional Items and tax (III - IV)	127.82	14.36	94.29	237.93	
VI	Exceptional Items	-	-	-	-	
VII	Profit before Tax (V - VI)	127.82	14.36	94.29	237.93	
	VIII Tax Expenses					
	Current Tax	26.75	16.61	23.63	71.62	
	Deferred Tax	3.67	(8.77)	0.47	(6.64)	
IX	Profit for the period (VII - VIII)	97.41	6.52	70.19	172.95	
X	Other Comprehensive Income for the period	-	-	-	-	
XI	Total Comprehensive Income for the period (IX + X)	97.41	6.52	70.19	172.95	
XII	Paid-up equity share capital (Face Value Rs. 10/- per share)	322.74	322.74	322.74	322.74	
XIII	Other equity (excluding revaluation reserve)				556.87	
	XIV Earnings per Equity Share					
	(a) Basic	3.02	0.20	2.17	5.36	
	(b) Diluted	3.02	0.20	2.17	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 8th August, 2024 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: 08-08-2024						By Order of the Board  J.R. Mehta Managing Director DIN: 00193029