(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

Date: November 6, 2023

To. The Listing Department, The BSE Limited, Phiroze Jeejeebhoy Towers, Fort, Mumbai- 400001

Scrip Code: 542627

Scrip ID: CHANDNIMACH

Sub: Submission of Standalone Unaudited Financial Results along with the Limited Review Report of the Company for the quarter and half year ended September 30, 2023.

The Board of Directors of Chandni Machines Limited ("the Company") have considered and approved the Standalone Unaudited Financial Results along with the Limited Review Report of the Company for the quarter and half year ended September 30, 2023 as per Regulation - 33 of SEBI (Listing Obligation and Disclosure Requirements), 2015. These Financial Results will also be published in one English and one in Vernacular Newspaper as required under the Listing Regulations.

The Meeting commenced at 03.00 P.M. and concluded on 04.15 P.M.

MUMB/

Yours faithfully,

For Chandni Machines Limited

MEHTA

JAYESH RAMNIKLAL RAMNIKLAL MEHTA Date: 2023.11.06 16:26:

Javesh R. Mehta

Chairman & Managing Dir

DIN: 00193029

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

Chandni Machines Limited

(Formerly known as Chandni Machines Private Limited)

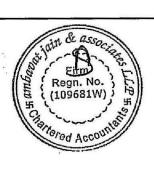
	PARTI						(Rs in lakhs)		
r.No.	. Particulars	Quarter Ended			Half Year Ended		Year Ended		
			30-06-2023	30-09-2022 Unaudited	30-09-2023 Unaudited	30-09-2022 Unaudited	31-03-2023 Audited		
			Unaudited						
19	Income	No. objects	W7-1-000ES 0.05						
ī	Revenue from Operations	5,231.10	3,307.91	1,767.67	8,539.02	5,057,50	5,162.		
li	Other income	22.40	10.95	8.25	33.35	16.73	35.		
111 :	Total Income from Operations	5,253.50	3,318.86	1,775.92	8,572.37	5,074.23	5,197		
lV	Expenses a. Purchase of Stock in trade b. Changes in Inventories of finished goods, work in progress & stock in	5,074.37	2,932.38	1,730,69	8,006.75	4,959.60	5,184		
	trade	(0.22)	224.12	(9,49)	223.89	(36.01)	(216		
	c. Employees benefit expenses	15.80	15.19	14.99	30,99	30.49	59.		
	d. Finance Cost	1,14	1,25	0.26	2.39	0,61	1.		
•	d. Depreciation and amortisation expense	9.91	9.89	5.09	19.80	10.63	20.		
	e. Other expenses	84.53	41.74	35.74	126.27	87.28	99.		
	Total Expenses	5,185.53	3,224.57	1,777.28	8,410.10	5,052.60	5,148.		
٧	Profit / (Loss) before Exceptional Items and tax (III - IV)	67.96	94.29	(1.36)	162.27	21.63	48.		
VI	Exceptional items						-		
VII	Profit / (Loss) before Tax (V - Vi)	67.96	94,29	(1,36)	162.27	21.63	48.		
VIII	Tax Expenses								
	Current Tax	16.67	23,63	(1.12)	40.30	4.38	9		
	Deferred Tax	0.47	0.47	0.58	0.94	1.01	4.		
IX	Profit / (Loss) for the period (VII - VIII)	50.82	70.19	(0.83)	121.02	16.23	34.		
Х	Other Comprehensive Income for the period			-					
XI	Total Comprehensive Income for the period (IX + X)	50.82	70.19	(0.83)	121.02	16.23	34.		
XII	Paid-up enquity share capital (Face Value Rs. 10/- per share)	322.74	322.74	322.74	322.74	322.74	322.		
XIII	Other equity (excluding revaluation reserve)		4				383.		
XIV	Earnings per Equity Share								
	(a) Basic	1.57	2.18	(0.03)	3.75	0.50	1.		
1	(b) Diluted	1,57	2.18	(0.03)	3.75	0.50	1.0		
	Notes:			0 0 0					
1)	The above results were reviewed and recommended by the Audit Committee, for approval by the Board, at its meeting held on 6th November, 2023 and we 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 acc	ordance with In	dian Accounting	Standards ('Ir	d AS') prescrib	ed under Sect	ion 133 of		
	Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requiremen 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 - 10 'Operating Segments' is considered to be the only reportable business segment. Therefore, disclosure relating to segments is not applicable and accordingly made.								
4)	Figures for previous quarters / year have been regrouped / restated where necessary.								
	By Order of the Boa For Chandni Machines Limite								
						\sim	2J.R. Weh		





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

	Chandni Machines Limited (Formerly knowns as Chandni Machines Private Ltd)				
	Standalone Statement of Assets and Liabilities as at 30th S	entember 202	3		
9	otandarone otatement of Assets and Elabilities as at ooth o	eptember, Loz	(Rs in lakhs)		
	Particulars	As at 30-09-2023 Unaudited	As at 31-03-2023 Audited		
-	ASSETS	Onaddited	Addited		
1	Non-Current Assets				
	a. Property, Plant and Equipment	241.11	244.58		
l	b. Right of use assets	61.11	50.99		
	c. Financial Assets i. Investments	28.40	100		
	ii. Others	3.37	3.41		
	d. Other Non-Current Assets	-	0.51		
	e. Current Tax Assets (Net)	5.31	3.34		
	Total Non-Current Assets	339.30	302.83		
2	Current Assets				
_	a. Inventories	295,10	518.99		
	b. Financial Assets		******		
	i. Trade Receivables	1,149.74	13.14		
	ii. Cash and Cash Equivalents	62.93	22.65		
	iii. Bank balances other than (ii) above iv. Loans	62.12 420.00	190.12 130.00		
	v. Other Financial Assets	0.98	0.61		
	c. Other Current Assets	647.56	83.98		
	Total Current Assets	2,638.43	959.49		
	TOTAL ASSETS	2,977.73	1,262.32		
11	EQUITY AND LIABILITIES				
1	Equity		22222		
	a. Equity Share Capital b. Other Equity	322.74 504.76	322.74 383.73		
	Equity attributable to equity holders of the company	827.50	706.47		
2	Liabilities				
Α	Non Current Liabilities		1		
	a. Financial Liabilities				
	i. Lease Liabilities	29.23	29.22		
	ii. Other Financial Liabilities b. Deferred Tax Liabilities (Net)	4.25 13.80	4.11 12.86		
	b. Deferred Tax Liabilities (Net) c. Provisions	3.10	3.03		
	Total Non-Current Liabilities	50.38	49.22		
	The second secon				
В	Current Liabilities		1		
	a. Financial Liabilities i. Lease I (abilities	31.83	22.08		
	ii. Trade Payables	01.00	22.00		
	(a) total outstanding dues of micro enterprises & small enterprises	-	0.34		
	(b) total outstanding dues of creditors other than micro enterprises & small enterprises	979.28	17.88		
	b. Other Current Liabilities	1,057.06	466,33		
	c. Current Income-tax Total Current Liabilities	31.68 2,099.85	506.63		
	TOTAL SUITSHIELDS	2,033.03	300.03		
	TOTAL EQUITY AND LIABILITIES	2,977.7/3	1,262.32		
		Вус	order of the Board		
	For Chandai Machine				
			<u> </u>		
			Ole -		
	Place : Mumbai	2320	J.R. Mehta		
	Date:06-11-2023	Ma	naging Director		
			DIN: 00193029		





Regd. Office: 108/109.T.V.Industrial Estate, 52 S. K. Ahire Marg, Worli, Mumbai – 400 030.India
Tele: ++91-9820150865 Email: jrgroup@jrmehta.com, sales@cteil.com
CIN: L74999MH2016PLC279940

Chandni Machines Limited

(Formerly knowns as Chandni Machines Private Ltd)

STANDALONE STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023

STANDALONE STATEMENT OF CASH FLOW FOR THE HA	ALF YEAR ENDED 30TH SEPTEME	SER, 2023 (Rs in lakhs)
	Half year ended 30-9-	Half year ended 30-9-
	2023	2022
	Unaudited	Unaudited
Cash flow from operating activities		-
Profit before Tax	162.27	21.63
Adjustment for :	1	21100
Depreciation & amortisation	19.80	10.63
Demerger Expenses Written off	10.00	1.14
Cancellation of Lease (Ind AS)		No. Par
The state of the s		(0.42)
Changes in fair value of Investments	(2.89)	.=
Profit on sale of Investments	(6.80)	-
Interest Income	(11.82)	
Interest Expense	2.25	0.61
Cash operaing profit before working capital changes	162.82	33.59
Adjustment for:		
(Increase)/Decrease in Trade Receivables	(1,136.61)	24,30
(Increase)/Decrease in Inventories	223.89	(36.01)
(Increase)/Decrease in Other Financial Assets	127.63	(62.82)
(Increase)/Decrease in Other Current Assets	(563.59)	(613.88)
(Increase)/Decrease in Other Non-Current Assets	0.51	0.59
(Increase)/Decrease in Other Non-Current Financial Assets	0.04	-
Increase/(Decrease) in Current Liabilities	0.14	•
Increase/(Decrease) in Provisions	0.07	0.69
Increase/(Decrease) in Trade Payables	961.06	538.55
Increase/(Decrease) in Other Non -Current Liabilities	590.73	12.36
Cash generated from operating activities	366.70	(102.62)
Income taxes paid (net of refund)	(10.57)	(4.80)
Net Cash generated from operating activities	356.13	(107.42)
Cash flow from Investing activities	1 1	
Purchase of Property, Plant and Equipments	(0.18)	(0.41)
Addition to Right of Use Assets	(0.30)	-
	V	
Net cash generated/(used) from investing activities	(0.48)	(0.41)
0-1-1		
Cash flow from Financing activities Payment for purchase of Investments	(50.74)	
Proceeds from Sale of Investments	(58.74) 40.03	-
Payment of Lease liabilities	(18.48)	(7.30)
Loans given	(290.00)	-
Interest received	11.82	
Net cash generated/(used) from financing activities	(315.37)	(7.30)
Not become all desired in a continual continua	72.2	****
Net Increase/(decrease) in cash and cash equivalents	40.27	(115.13)
Cash and cash equivalents at the beginning of the period	22.65	152.37
Cash and cash equivalents at end of the period	62.93	37.24

By Order of the Board For Chandni Machines Limited

Place : Mumbai Date:06-11-2023 J.R. Mehta Managing Director DIN: 00193029



Ambavat jain & Associates LLP

Chartered Accountants

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 2023 ("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

ASHISH

Director SUBMINISTRAL AND DIRECTOR S

Ambavat jain & Associates LLP

Chartered Accountants

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 Digitally signed by ASHISH JAYANTILAL JAIN DNc cells, o=PERSONAL title=4065, pseudonym=6390/20d7/6544629474d3b37/bf5977f, 2.5.4.22=d74ade8a538072424e4fb5e4e51 lha5ff41aef0 aa655543bbb2adc7d185faa49, postalCode=400002, st=Maharashtra, scrialNumber=bc1330e6ff27beb42603a72cfd067a4e2 29e9348c754baae34884a95923a906b, cn=ASHISH JAYANTILLALJN JAYANTILLAND JAYANTILAND JAYANTILLAND JAYANTILAND JAYANTILAND JAYANTILAND JAYANTILLAND JA

Ashish J Jain Partner Membership No.111829

Place: Mumbai

Date: 6 November 2023

ICAI UDIN No: 23111829BGVYXB7936