

# Chandni Machines Limited

FORMERLY KNOWN AS CHANDNI MACHINES PRIVATE LIMITED)

Regd. Office: 110, T.V. Industrial Estate, 52, S. K. Ahire Marg, Worli, Mumbai - 400 030

Office No: 022 - 24950328; Mobile No.: 9324802995 / 9324802991

Email: jrgroup@jrmehta.com; sales@cml.net.in

CIN: L74999MH2016PLC279940

Date: 9<sup>th</sup> February, 2022.

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

Scrip Code: 542627

Scrip ID: CHANDNIMACH

Dear Sir/Madam,

**Sub: Submission of Standalone Unaudited Financial Results along with the Limited Review Report of the Company for the quarter and nine month ended 31<sup>st</sup> December, 2021.**

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 nine months ended 31<sup>st</sup> December, 2021 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 04.00 P.M. and concluded on 05.00 P.M.**

This is for your information and records.

Thanking You.

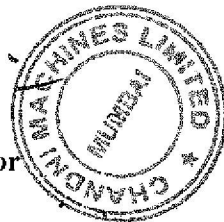
Yours faithfully,

For Chandni Machines Limited

Jayesh R. Mehta

Managing Director

DIN: 00193029



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**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 2021 ("the Statement") 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 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed

# Ambavat Jain & Associates LLP

Chartered Accountants

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.

5. We draw attention to note no. 3 of the Statement, which describes the management's assessment of uncertainties related to COVID-19 and its consequential financial impact on its assets as at 31 December 2021 and business operations of the Company.

Our opinion is not modified in respect of this matter.

**For Ambavat Jain & Associates LLP**  
**Chartered Accountants**  
**ICAI Firm Registration No: 109681W**

**ASHISH**  
**JAYANTILAL**  
**JAIN**

Digitally signed by ASHISH JAYANTILAL JAIN  
DN: c=IN, o=PERSONAL, title=4005,  
pseudonym=29ccc4ec1afe6b5b7d596550e739f  
01cc6bc8096c2e60582b1681ec6c97c99afd,  
postalCode=400002, st=Maharashtra,  
serialNumber=bc1330e6f27beb42603a72cfc067  
8f6e229e93d6c25caaea3488fa95923a90cb,  
cn=ASHISH JAYANTILAL JAIN  
Date: 2022.02.09 16:34:13 +05'30'

**Ashish J Jain**  
**Partner**  
**Membership No.111829**

**Place: Mumbai**  
**Date: 9 February 2022**

**ICAI UDIN No: 22111829ABALLA8200**



# Chandni Machines Limited


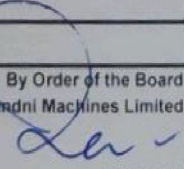
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Chandni Machines Limited (Formerly known as Chandni Machines Private Limited) Reg Office: 110, T.V. Industrial Estate, 52, S.K. Ahire Marg, Worli, Mumbai - 400030 CIN L74999MH2016PLC279940 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED 31st DECEMBER, 2021							
Sr.No.	PART I Particulars	Quarter Ended			Nine months Ended		Year Ended
		31-12-2021	30-09-2021	31-12-2020	31-12-2021	31-12-2020	31-03-2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	<b>Income</b>						
I	Revenue from Operations	3,398.29	4,991.22	1566.03	10859.83	3343.83	4,315.12
II	Other income	6.05	5.81	10.07	15.63	19.27	27.42
III	<b>Total Income from operation</b>	<b>3,404.34</b>	<b>4,997.03</b>	<b>1,576.10</b>	<b>10,875.46</b>	<b>3,363.10</b>	<b>4,342.54</b>
IV	<b>Expenses</b>						
	a. Purchase of Stock in trade	3,281.77	4,621.21	1371.29	10411.35	3072.49	3,995.83
	b. Changes in Inventories of finished goods, work in progress & stock in trade	6.79	162.13	174.10	51.76	190.04	197.36
	c. Employees benefit expenses	13.37	13.08	11.24	40.10	27.57	40.02
	d. Finance Cost	0.54	0.81	0.54	1.61	1.74	2.24
	d. Depreciation and amortisation expense	6.66	6.38	6.14	18.49	14.55	19.77
	e. Other expenses	52.59	119.18	42.22	209.37	57.23	82.54
	<b>Total Expenses</b>	<b>3,381.72</b>	<b>4,922.59</b>	<b>1,605.52</b>	<b>10,732.67</b>	<b>3,363.63</b>	<b>4,337.55</b>
V	<b>Profit / (Loss) before Exceptional items and tax (III - IV)</b>	<b>42.62</b>	<b>74.44</b>	<b>(29.42)</b>	<b>142.79</b>	<b>(0.53)</b>	<b>4.99</b>
VI	Exceptional items	-	-	-	-	-	-
VII	<b>Profit / (Loss) before Tax (V - VI)</b>	<b>42.62</b>	<b>74.44</b>	<b>(29.42)</b>	<b>142.79</b>	<b>(0.53)</b>	<b>4.99</b>
VIII	<b>Tax Expenses</b>						
	Current Tax	6.00	26.58	(5.28)	33.00	-	-
	Deferred Tax	1.32	(7.46)	(1.74)	(0.03)	(0.14)	1.56
IX	<b>Profit / (Loss) for the period (IX - X)</b>	<b>35.30</b>	<b>55.32</b>	<b>(22.40)</b>	<b>109.81</b>	<b>(0.39)</b>	<b>3.43</b>
X	<b>Other Comprehensive Income for the period</b>						
XI	<b>Total Comprehensive Income for the period</b>	<b>35.30</b>	<b>55.32</b>	<b>(22.40)</b>	<b>109.81</b>	<b>(0.39)</b>	<b>3.43</b>
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)						192.31
XIV	Earnings per Equity Share						
	(a) Basic	1.09	1.71	(0.69)	3.40	(0.01)	0.11
	(b) Diluted	1.09	1.71	(0.69)	3.40	(0.01)	0.11
	<b>Notes:</b>						
1)	The above results were reviewed and recommended by the Audit Committee, for approval by the Board, at its Meeting held on 9th February, 2022 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's management has made an assessment of the impact of COVID 19 in preparation for these financial results. The management has considered all relevant external and internal factors in the measurement of assets and liabilities including recoverability of carrying values of its assets, its liquidity position and ability to repay debts. No adjustment to key estimates and judgements that impact the financial results have been identified. However, the impact assessment of COVID 19 will be a continuing process given the uncertainties associated with its nature and duration and no significant impact is envisaged on the operations.						
4)	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.						
5)	Figures for previous quarters / year have been regrouped / restated where necessary.						
	Place : Mumbai Date : 9-02-2022					By Order of the Board For Chandni Machines Limited   J.R. Mehta Managing Director DIN 00193029	

## Warehosue / Factory Address:

(1) Survey No. 22/1, Kachigam Road, Ringanwada, Nani Daman, Daman and Diu - 396210

(2) PAP-A-115, Ranjangaon, MIDC, Tal. Shirur, Dist. Pune, Maharashtra

(3) Survey No. 456/466, Ground Floor, Near Parle Factory, At Post, Gonedumala, Tal. Igatpuri, Nashik, Maharashtra - 422403

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