

# SHARP CHUCKS AND MACHINES LIMITED

Formerly SHARP CHUCKS AND MACHINES PVT.LTD.  
Regd. Office : A- 12, Industrial Development Colony, Jalandhar - 144 012 (Pb.)  
E-mail : dispatch@sharpchucks.com accounts@sharpchucks.com

GSTIN : 03AACCS0690M1ZB  
CIN: L27106PB1994PLC014701

Tel. 0181-2610341 , 2611763  
Telefax : 0181-2610344  
Website : www.sharpchucks.com

14.11.2025

To,  
**National Stock Exchange of India Limited**  
"Exchange Plaza"  
Bandra-Kurla Complex,  
Bandra (East),  
Mumbai - 400051  
**Symbol: SCML**  
**ISIN-INE460Q01014**

Dear Sir/Ma'am,

## **Sub: Outcome of Board Meeting**

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), we would like to inform that the Board of Directors of the Company as its meeting held on today i.e. on Friday, November 14, 2025 have inter-alia considered and approved following:

- Un-audited Financial Results of the company for the half year ended on September 30, 2025 along with the Auditors review report thereon pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 ("SEBI LODR Regulations"). Copy of the said Financial Results and Auditors Review Report is enclosed herewith.

The meeting of the Board of Directors of the Company commenced at 04.30 PM and concluded at 05.00 P.M

Thanking you,  
Yours sincerely,  
For and on behalf of  
Sharp Chucks and Machines Ltd

*Harmandeep Kaur*

Harmandeep Kaur  
Company Secretary



MANUFACTURERS & EXPORTERS OF  
"SHARP" PRECISION SELF CENTERING LATHE CHUCKS, DRILL CHUCKS,  
INDEPENDENT CHUCKS & CUSTOMISED CASTING

**SHARP CHUCKS & MACHINES LIMITED**  
**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025**

(Amount in INR Lakhs)

Particulars	Half Year Ended			Year Ended
	30/09/2025	31/03/2025	30/09/2024	31/03/2025
	(Unaudited)	(Audited)	(Reviewed)	(Audited)
<b>INCOME</b>				
Revenue from operations (gross)	15723.95	13,097.42	16,159.45	29256.87
Less:- GST	2458.50	2,126.90	2,576.84	4703.74
Revenue from operations (net)	13265.45	10970.52	13582.61	24,553.13
Other income	36.60	62.33	7.06	69.39
<b>Total Income</b>	<b>13302.05</b>	<b>11032.85</b>	<b>13589.67</b>	<b>24,622.52</b>
<b>EXPENSES</b>				
Manufacturing and operating expenses:				
Cost of material consumed	8005.63	6,671.21	8,648.31	15519.52
Stores, spares and tools consumed	1147.72	1,132.72	1,296.80	2429.52
Changes in inventories of finished goods and work- in- progress	-606.91	(873.72)	(567.09)	-1440.81
Other manufacturing and operating expenses	1601.53	1,284.96	1,326.48	2611.44
Employee benefits expenses	914.06	773.00	731.96	1504.96
Finance costs	661.87	685.97	545.99	1231.96
Depreciation and amortization	401.58	330.72	366.11	696.83
Other expenses	474.07	404.10	634.05	1038.15
<b>Total Expenses</b>	<b>12599.53</b>	<b>10608.96</b>	<b>12982.61</b>	<b>23,591.57</b>
<b>Profit/ (loss) before taxes</b>	<b>702.51</b>	<b>423.89</b>	<b>607.06</b>	<b>1,030.95</b>
Tax Expenses				
Provision for current tax	125.00	35.00	150.00	185.00
Provision for deferred tax	13.47	51.00	1.93	52.93
Income Tax for earlier years		(1.36)		-1.36
<b>Profit/ (loss) after taxes</b>	<b>564.04</b>	<b>339.25</b>	<b>455.13</b>	<b>794.38</b>
Earning per Equity Shares				
Basic (In Rs)	4.67	2.86	4.17	7.03
Diluted (In Rs)	4.67	2.86	4.17	7.03

Refer Attached Explanatory Notes

For and on behalf of the Board

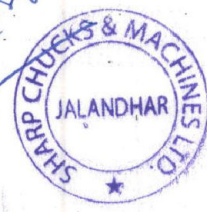
As per our report attached  
M/s V.P Bhalla and Associates  
Chartered Accountants  
Firm registration no: 006105N  
By the hand of

Rajesh Anand  
Partner  
Membership no:- 089882

Place: Jalandhar  
Date: 14/11/2025  
UDIN :25089882BMHYAY8396



*[Signature]*  
Geetika Sikka  
Whole Time Director  
DIN: 00665904



**SHARP CHUCKS & MACHINES LIMITED**  
**UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2025**

(Amount in INR Lakhs)

Particulars	As at 30/09/2025	As at 31/03/2025
<b>EQUITY AND LIABILITIES</b>		
<b>SHAREHOLDERS' FUNDS</b>		
Share capital	1,208.48	1,208.48
Reserve & surplus	7,279.33	6,715.30
	<b>8,487.81</b>	<b>7,923.77</b>
<b>Share Money Pending Allotment</b>	459.00	459.00
<b>NON CURRENT LIABILITIES</b>		
Long terms borrowings	2,352.59	1,924.89
Deferred tax liabilities (net)	766.17	752.70
Other long term liabilities	115.92	9.92
Long term provisions	144.92	132.20
	<b>3,379.60</b>	<b>2,819.71</b>
<b>CURRENT LIABILITIES</b>		
Short term borrowings	8,914.55	8,720.83
Current maturity of long term borrowings	556.01	1,114.07
Trade payables :-	-	-
-Total outstanding dues of micro enterprises and small enterprises	115.74	-
-Total outstanding dues of creditors other than micro enterprises and small enterprises	2,442.77	3,088.04
Other current liabilities	1,369.22	827.30
Short term provisions	142.55	200.89
	<b>13,540.84</b>	<b>13,951.13</b>
<b>Total</b>	<b>25,867.25</b>	<b>25,153.62</b>
<b>ASSETS</b>		
<b>NON CURRENT ASSETS</b>		
<b>PROPERTY, PLANT AND EQUIPMENT &amp; INTANGIBLE ASSETS</b>		
Property, Plant and Equipment	9,061.95	8,290.41
Intangible assets	1.72	0.80
Capital work in progress	38.71	589.50
Intangible assets under development	-	-
Non-current investment	-	-
Long term loans & advances	4.59	36.70
Other non-current assets	310.73	350.43
	-	-
<b>CURRENT ASSETS</b>		
Current investments	-	-
Inventories	10,567.51	10,468.38
Trade receivables	4,037.32	3,587.19
Cash and cash equivalents	1,001.37	936.86
Short term loans & advances	843.36	893.34
Other current assets	-	-
<b>Total</b>	<b>25,867.25</b>	<b>25,153.62</b>

**Refer Attached Explanatory Notes**

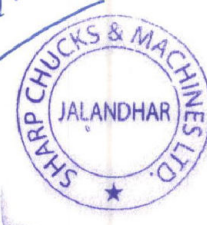
As per our report attached  
M/s V.P Bhalla and Associates  
Chartered Accountants  
Firm registration no: 006105N  
By the hand of

Rajesh Anand  
Partner  
Membership no:- 089882

Place: Jalandhar  
Date: 14/11/2025  
UDIN :25089882BMHYAY8396

For and on behalf of the Board

Gopika Sikka  
Whole Time Director  
DIN: 00665904





## SHARP CHUCKS &amp; MACHINES LIMITED

UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025

Particulars	(Amount in INR Lakhs)	
	01-04-2025 to 30-09-2025	01-04-2024 to 31-03-2025
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit/ (Loss) before tax	702.51	1030.95
Adjustments for:		
Depreciation and amortization	401.58	696.83
Asset W/Off (ERP Software)	-1.22	-15.51
Exchange loss (gain)	-18.48	-36.63
Interest on fixed deposit with bank and security deposit	661.87	1231.96
Interest paid	-1.92	
Loss/(Profit) on sale of Property, plant and equipment		
<b>Operating profit / (Loss) before working capital changes</b>	<b>1,744.34</b>	<b>2,907.61</b>
Adjustment for:		
(Increase) / decrease in short term loans and advances	49.98	-537.19
(Increase) / decrease in long term loans and advances	32.11	-21.18
(Increase) / decrease in other non-current assets	39.69	-12.70
(Increase) / decrease in trade receivables	-448.91	-307.38
(Increase) / decrease in inventories	-99.13	-2860.24
(Increase) / decrease in other current assets	-	
Increase / (decrease) in trade payables	-529.53	-128.12
Increase / (decrease) in other current liabilities	541.92	-92.51
Increase / (decrease) in short term provisions	-148.34	-126.97
Increase / (decrease) in long term provisions	12.72	25.92
<b>Cash generated from/ (used) in operating activities (A)</b>	<b>1194.84</b>	<b>-1152.76</b>
Direct tax paid	-35.00	-20.00
Income tax refund received		
<b>Net Cash generated from/ (used) in operating activities</b>	<b>1159.84</b>	<b>-1172.76</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchase of property, plant and equipment	-637.31	-1606.72
Sale of property, plant and equipment	16.00	
Bank balances not considered as cash and cash equivalents - (placed)/matured	-37.06	-837.50
Interest received	18.48	36.63
<b>Net cash flow from (used in) /from investing activities (B)</b>	<b>(639.89)</b>	<b>(2,407.60)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Proceeds (Repayment) from long term borrowings	-130.36	47.33
Proceeds (Repayment) from short term borrowings	193.72	3325.65
Proceeds (Repayment) of other long term liability	106.00	-116.00
Proceeds from Share Application Money	-	459.00
Proceeds from issue of Equity Shares	-	132.50
Proceeds from Share Premium (net of issue expenses)	-	876.09
Interest paid	(661.87)	(1,231.96)
<b>Net cash flow from / (used in) from financing activities (C)</b>	<b>(492.51)</b>	<b>3,492.61</b>
<b>Net increase in cash and cash equivalents (A+B+C)</b>	<b>27.44</b>	<b>(87.75)</b>
Cash and cash equivalents at beginning of the year	19.81	107.56
Cash and cash equivalents at end of the year	47.26	19.81
<b>Net increase in cash and cash equivalents</b>	<b>27.44</b>	<b>(87.75)</b>

## Notes:

- Cash Flow Statement has been prepared under the Indirect Method as set out in the Accounting Standard 3; "Cash Flow Statement", as specified under Section 133 of the Act.
- Cash and cash equivalents at end of the period does not includes other bank balances.

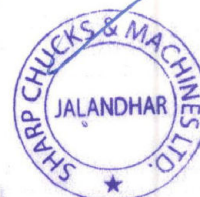
As per our report attached  
M/s V.P Bhalla and Associates  
Chartered Accountants  
Firm registration no: 006105N  
By the hand of

Rajesh Anand  
Partner  
Membership no:- 089882

Place: Jalandhar  
Date: 14/11/2025  
UDIN :25089882BMHYAY8396

For and on behalf of the Board

Gopika Sikka  
Whole Time Director  
DIN: 00665904







# V.P. BHALLA & ASSOCIATES

## Chartered Accountants

PAN: AA AFV6361M

GSTIN: 03AA AFV6361M1Z0

**Independent Auditor's Review Report on Half Yearly Unaudited Financial Results of SHARP CHUCKS AND MACHINES LIMITED pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended:**

**To Board of Directors of SHARP CHUCKS AND MACHINES LIMITED**

1. We have reviewed the accompanying statement of Unaudited Financial Results of SHARP CHUCKS AND MACHINES LIMITED ("the company") for the half year ended September 30, 2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("the Regulation") as amended.
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with the recognition & measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" (AS 25), 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 on the Statement based on our review.
3. We conducted our review of the statement in accordance with 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 Interim Financial Information is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, applying analytical and other review procedures.
4. Based on our review as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results, prepared in accordance with applicable accounting standards, prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued there under and other recognized accounting practices and policies has not disclosed the information to be disclosed in terms of Regulation 33 of the SEBI ( Listing Obligation and Disclosure Requirements ) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

PLACE:-JALANDHAR

DATE:-14-11-2025

UDIN: 25089882BMHYAY8396

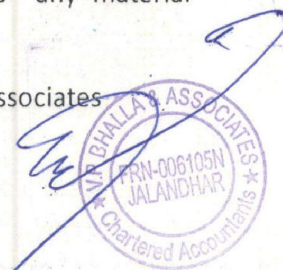
For V.P Bhalla & Associates

CA Rajesh Anand

(Partner)

Membership No.:- 089882

FRN:- 006105N



**Head Off:**

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**E-Mail: [vpbhalla\\_associates@hotmail.com](mailto:vpbhalla_associates@hotmail.com), [anand@rajeshanand.com](mailto:anand@rajeshanand.com)**



## Sharp Chucks and Machines Limited

### Notes on Unaudited Financial Results:

1. The unaudited financial results of Sharp Chucks and Machines Limited ("the company") for the half year ended September 30, 2025 have been prepared in accordance with the recognition & measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" (AS 25), prescribed under Section 133 of the Companies Act, 2013 read with the relevant Rules issued thereunder and other accounting principles generally accepted in India. These unaudited financial results were reviewed and recommended by the Audit Committee and subsequently approved by the Board of directors.
2. The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post -employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. Further, the Ministry of Labour and Employment has released draft rules for the code on November 13, 2020. However, the date on which the Code will come into effect has not been notified and the final rules/interpretation have not yet been issued. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.
3. The Company has only one business segment which is manufacture and sale of customized Casting, Machine Tools and Forging items.
4. The Company is in the process to upgrade its current methodology to have track over the stage wise inventory forming part of the work-in-progress. Valuation of inventories has been carried out by the Company and has been relied thereupon by the auditors.
5. The Company carries physical verification of fixed assets on a yearly basis. The Company is in the process to upgrade its current methodology to reconcile physically verified assets with the fixed assets registers maintained and the Management is taking necessary steps to update its records and reconcile it.
6. Balances under Sundry Debtors, Loans and Advances and Creditors are subject to confirmation. The impact of reconciliation, if any, will be given in the year of reconciliation.
7. Figures for the previous periods/year have been regrouped, whenever necessary.
8. The Unaudited financial statements present fairly, in all material respects, the financial position of the company as of 30/09/2025, and the results of its operations and cash flows for the period in accordance with applicable accounting framework, including the appropriate recognition and disclosure

