

CLASSIC FILAMENTS LIMITED

CIN L17114GJ1990PLC013667

Regd Office : Plot No.1, Priyanka House, Umiyadham Road, Varachha, Surat-395006.

Tel :0261-2540570 email: classicfilaments@ymail.com, Website: www.classicfilamentsltd.com

Date: 02/02/2024

To,
The Manager,
Dept. of Corporate Services – CRD
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001.

Ref : Stock Code – 540310

Sub: Outcome of Board meeting held on 2nd February, 2024

Dear Sir,

This is to inform you that the Board of Directors of the Company at its meeting held on Friday, 2nd February, 2024 commenced at 11.00 a.m. and concluded at 12.10 p.m. inter alia has transacted the following business:

1. Approved the unaudited Financial Results for the Quarter and Nine Months ended 31.12.2023, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Please take the same on your records.

Thanking you,

Yours Faithfully,

For **CLASSIC FILAMENTS LIMITED**

BHARAT A. PATEL

DIRECTOR & CFO

DIN: 00249234

**ADDRESS: PLOT NO. 1, PRIYANKA HOUSE, UMIYADHAM ROAD,
VARACHHA, SURAT – 395006.**

Encl – As above

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Statement of Standalone Unaudited Results for the Quarter and Nine Months ended 31/12/2023

Particulars	Quarter Ended			Nine Months Ended		Rs. In Lakhs
	31/12/2023	30/09/2023	31/12/2022	31/12/2023	31/12/2022	Previous Year Ended
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	31/03/2023
I Revenue from Operations	0.00	0.00	0.00	0.00	0.00	0.00
II Other Income	0.00	0.00	0.00	0.00	0.00	0.00
III Total Revenue (I+II)	0.00	0.00	0.00	0.00	0.00	0.22
IV Expenses						0.23
a) Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
b) Purchase of Stock in trade	0.00	0.00	0.00	0.00	0.00	0.00
c) Changes in inventories of finished goods, Work in progress and stock in trade	0.00	0.00	0.00	0.00	0.00	0.00
d) Employee benefits expenses	0.91	1.02	0.64	2.47	1.62	2.34
e) Finance Cost	0.00	0.00	0.00	0.00	0.00	0.00
f) Depreciation and amortisation expenses	0.00	0.00	0.00	0.00	0.00	0.00
g) Other expenses	0.68	0.83	0.97	6.43	6.44	7.78
Total Expenses (IV)	1.59	1.85	1.51	8.90	8.06	10.13
V Profit/(loss) before exceptional items and tax (III-IV)	-1.59	-1.85	-1.51	-8.90	-7.84	-9.90
VI Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII Profit/(loss) Before Tax (V-VI)	-1.59	-1.85	-1.51	-8.90	-7.84	-9.90
VIII Tax expense						
a) Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
Profit/ (Loss) for the period from continuing operations (VII-VIII)	-1.59	-1.85	-1.51	-8.90	-7.84	-9.90
IX Profit/ (Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XI Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
Profit/ (Loss) from discontinuing operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII Profit/ (Loss) for the period (IX+XII)	-1.59	-1.85	-1.51	-8.90	-7.84	-9.90
XIV Other Comprehensive Income						
A. (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
B. (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
XV Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive income for the period]	-1.59	-1.85	-1.51	-8.90	-7.84	-9.90
XVI Total Paid up Capital (Face Value Rs. 10/- per Equity Share)	611.33	611.33	611.33	611.33	611.33	611.33
XVII Reserves excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year						-22.40
XVIII Earning per equity share (for continuing operation):						
(1) Basic	-0.02	-0.03	-0.02	-0.16	-0.13	-0.16
(2) Diluted	-0.02	-0.03	-0.02	-0.16	-0.13	-0.16
XIX Earning per equity share (for discontinued operation):						
(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XX Earning per equity share (for discontinued & continuing operation):						
(1) Basic	-0.02	-0.03	-0.02	-0.16	-0.13	-0.16
(2) Diluted	-0.02	-0.03	-0.02	-0.16	-0.13	-0.16

Notes-

- The above Unaudited Financial Results for the Quarter and Nine Months Ended 31st December, 2023 have been prepared by the Company in accordance with regulation 33 of SEBI (Listing Obligation & Disclosure Requirements), Regulations 2015 (as amended) and were reviewed by the Audit Committee and have been taken on record by the Board of Directors of the Company at their meeting held on 2nd February, 2024.
- The Standalone un-audited Financial Results for the Quarter and Nine Months ended 31.12.2023 are un-audited and the Statutory Auditors have carried out a Limited Review of the above financial results and issued an unqualified opinion thereon.
- As the company's business activity falls within a single primary business segment viz Wholeseller in Textiles, and is a single geographical segment, the disclosure requirements as per Indian Accounting Standards ("Ind AS"), notified by the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) are not applicable.
- The Company has adopted Indian Accounting Standards ("Ind AS") from 1st April, 2017 and accordingly the financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- Previous year figures have been regrouped or reclassified wherever necessary.

By Order of the Board
For Classic Filaments Limited

Bharat Patel
Bharat Patel
Director & CFO
DIN: 00249234

Place : Surat
Date: 02/02/2024

LIMITED REVIEW REPORT

To

Classic Filaments Ltd

We have reviewed the accompanying statement of standalone unaudited financial results of **CLASSIC FILAMENTS LIMITED** for the quarter/nine months ended **December, 2023**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

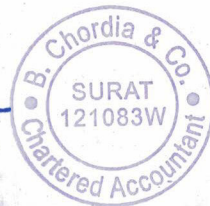
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information performed by the Independent Auditor of the Entity", - issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as 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 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B. Chordia & Co.
Chartered Accountant
FRN: 121083W



Vikas Chordia
Partner
Membership No. 158536



Place: Surat
Date: 02/02/2024

UDIN: 24158536BKECDT4344