# 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: 11/11/2025

To,
The Manager,
Dept. of Corporate Services – CRD
**BSE Limited**
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400092

Dear Sir,

**Ref : Stock Code – 540310**
**Sub: Outcome of Board meeting held on 11th November, 2025**

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This is to inform you that the Board of Directors of the Company at its meeting held on Tuesday, 11th November, 2025 commenced at 11.00 a.m. and concluded at 12.15 p.m. inter alia has transacted the following business:

1. Approved the Unaudited Financial Results for the Quarter and Half year ended 30.09.2025, 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 ANANDKUMAR PATEL
Digitally signed by BHARAT ANANDKUMAR PATEL
Date: 2025.11.11 12:18:42 +05'30'

**BHARAT A. PATEL**
**DIRECTOR & CFO**
**DIN: 00249234**
**ADDRESS: PLOT NO. 1, PRIYANKA HOUSE, UMIYADHAM ROAD, VARACHHA, SURAT - 395006**

**Encl – As above**

**Lakhankiya & Dosi LLP**
**Chartered Accountants**

## INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE INTERIM FINANCIAL STATEMENTS OF M/S CLASSIC FILAMENTS LIMITED

**To, The Members,**
**Classic Filaments Limited**

We have reviewed the accompanying Interim financial statements of **Classic Filaments Limited**, which comprise the Provisional Balance Sheet as at **September 30, 2025**, and the Provisional Statement of Profit and Loss for the 6 months then ended, Significant Accounting Policies and the related notes to the Interim Financial Statements.

### Management's Responsibility for the Financial Statements

The Management of the Company is responsible for the preparation of these financial statements in accordance with the applicable financial reporting framework, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility to express a conclusion on the accompanying financial statements. We conducted our review in accordance with Standard on Review Engagements (SRE) 2410(Revised) Review of Interim Financial Information Performed by the Independent Auditor of Entity. The standard requires us to conclude whether anything has come to our attention that causes us to believe that the financial statements, taken as a whole, are not prepared in all material respects in accordance with the applicable financial reporting framework. This Standard also requires us to comply with relevant ethical requirements.

A review of financial statements in accordance with SRE 2410(Revised) is a limited assurance engagement. The auditor performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with Standards on Auditing. Accordingly, we do not express an audit opinion on these financial statements.

LAKHANKIYA & DOSI LLP ★ CHARTERED ACCOUNTANTS ★ FRN 154114W/W100873

5th floor, Bunglow No. 7, Sadhna Society, Opp. SMC Parking, Minibazar, Varachha Road, Surat – 395006.
Mobile : 9725190123 Email : cashailesh@hotmail.com

**Conclusion**

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.

**Emphasis of Matter**

We draw attention to show-cause notice u/s 263 of the Income Tax Act,1961 for F.Y. 2018-19, which describes the ongoing assessment by the management regarding the income tax notice received by the company for alleged bogus purchases in the prior year. As stated in the note, management is of the view that the purchases are valid and that the outcome of this matter will not have a material impact on the financial results for the current period. Our opinion is not modified in respect of this matter.

**For,**
**Lakhankiya & Dosi LLP,**
**Chartered Accountants**
**FRN No. 154114W/W100873**

SHAILESHKUMAR HIMATLAL LAKHANKIYA

LAKHANKIYA & DOSI LLP ★ FRN 154114W/W100873 ★ CHARTERED ACCOUNTANTS

**CA SHAILESH LAKHANKIYA**
**Partner**
**Mem. No.: 147112**
**Date: 11.11.2025**
**UDIN: 25147112BMIVXS9261**

**5th floor, Bunglow No. 7, Sadhna Society, Opp. SMC Parking, Minibazar, Varachha Road, Surat – 395006.**
**Mobile : 9725190123 Email : cashailesh@hotmail.com**

**CLASSIC FILAMENTS LIMITED LIMITED**

CIN: L17114GJ1990PLC013667

ADDRESS Plot No-1, Priyanka House, Umiyadham Road, Varachha, Surat-395006

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**Statement of Standalone Unaudited Results for the Quarter and Half year ended 30/09/2025**

Rs. in Lakhs

| | Particulars | Quarter Ended | | | Six Month Ended | | Previus Year Ended |
|---|---|---|---|---|---|---|---|
| | | 30/09/2025 (Un-Audited) | 30/06/2025 (Un-Audited) | 30/09/2024 (Un-Audited) | 30/09/2025 (Un-Audited) | 30/09/2024 (Un-Audited) | 31/03/2025 (Audited) |
| 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 | 0.00 |
| IV | Expenses | | | | | | |
| | 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 inventries of fisnised goods,Work in progress and stock in trade | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | d) Employee benefits expenses | 1.60 | 0.80 | 0.30 | 2.40 | 0.30 | 3.02 |
| | 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 | 0.01 |
| | g) Other expenses | 1.30 | 4.01 | 1.76 | 5.31 | 5.90 | 7.93 |
| | Total Expenses (IV) | 2.90 | 4.81 | 2.06 | 7.71 | 6.20 | 10.96 |
| V | Profit/(loss) before exceptional items and tax (III-IV) | -2.90 | -4.81 | -2.06 | -7.71 | -6.20 | -10.96 |
| VI | Exceptional Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| VII | Profit/(loss) Before Tax (V-VI) | -2.90 | -4.81 | -2.06 | -7.71 | -6.20 | -10.96 |
| VIII | Tax expense | | | | | | |
| | a) Current Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | b) Deffered Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| IX | Profit/ (Loss) for the period from continuing operations (VII-VIII) | -2.90 | -4.81 | -2.06 | -7.71 | -6.20 | -10.96 |
| X | 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 |
| XII | 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) | -2.90 | -4.81 | -2.06 | -7.71 | -6.20 | -10.96 |
| XIV | Other Comprehensive Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | A. (i) Items that will not be reclassifled 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 |
| | 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 ) | -2.40 | -4.81 | -2.06 | -7.71 | -6.20 | -10.96 |
| XVI | Total Paid up Capital (Face Value Rs. 10/- per Equity Share) | 611.34 | 611.34 | 611.34 | 611.34 | 611.34 | 611.34 |
| XVII | Reserves excluding Revaluation Reserves as per Balance Sheet of Previos Accounting Year | - | - | - | - | - | -43.35 |
| XVIII | Earning per equity share (for continuing operation): | | | | | | |
| | (1) Basic | -0.05 | -0.08 | -0.03 | -0.13 | -0.10 | -0.18 |
| | (2) Diluted | -0.05 | -0.08 | -0.03 | -0.13 | -0.10 | -0.18 |
| 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 | -0.05 | -0.08 | -0.03 | -0.13 | -0.10 | -0.18 |
| | (2) Diluted | -0.05 | -0.08 | -0.03 | -0.13 | -0.10 | -0.18 |

Notes-

1. The above Unaudited Financial Results for the Quarter and Half year Ended 30th September, 2025 have been prepared by the Company in accordance with regulation 33 of SEBI (Listing Obligation & Disclosure Requirements), Regulations, 2015 (as amemded) 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 11th Nov 2025.

2. The Standalone un-audited Financial Results for the Quarter and Half year ended 30.09.2025 are un-audited and the Statutory Auditors have carried out a Limited Review of the above financial results and issued an unqualified opinion thereon .

3. 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.

4. 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 including any further amendment to the Indian Accounting Standards for the time being in force and as prescribed under Section 133 of the Companies Act, 2013 read with the relevent rules issued there under and the other accounting principles generally accepted in India.

5. Previous year figures have been regrouped or reclassified wherever necessary.

By Order of the Board
For Classic Filaments Limited

Jayanti Gaudani
Managing Director
DIN: 03571671

Place : Surat
Date: Nov 11 , 2025

CLASSIC FILAMENTS LIMITED SURAT

## Statement of Standlone Assets & Liabilities of Classic Filaments Limited

| Standalone/Consolidated Statement of Assets & Liabilities | | Amount in Lakhs |
|---|---|---|
| PARTICULARS | As at half year ended 30/09/2025 | As at year ended 31/03/2025 |
| | UN-AUDITED | AUDITED |
| **ASSETS** | | |
| **1 . Non-current assets** | | |
| (A) Property, Plant and Equipment | 0.01 | 0.01 |
| (B) Capital work-in-progress | 0.00 | 0.00 |
| (C) Investment Property | 0.00 | 0.00 |
| (D) Goodwill | 0.00 | 0.00 |
| (E) Other Intangible assets | 0.00 | 0.00 |
| (F) Intangible assets under development | 0.00 | 0.00 |
| (G) Biological Assets other than bearer plants | 0.00 | 0.00 |
| (H) Financial Assets | | |
| (i) Investments | 0.00 | 0.00 |
| (ii) Other Financial Assets | 4.35 | 4.35 |
| (iii) Loans | 549.62 | 549.62 |
| (I) Deferred tax assets (net) | 0.00 | 0.00 |
| (J) Other non-current assets | 2.79 | 2.79 |
| | | |
| **2. Current assets** | | |
| (A) Inventories | 0.00 | 0.00 |
| (B) Financial Assets | | |
| (i) Investments | 0.00 | 0.00 |
| (ii) Trade receivables | 177.73 | 177.73 |
| (iii) Cash and cash equivalents | 0.74 | 3.71 |
| (iv) Bank balances other than(iii) above | 0.00 | 0.00 |
| (v) Loans | 0.00 | 0.00 |
| (vi) Others (to be specified) | 0.00 | 0.00 |
| (C) Current Tax Assets (Net) | 4.20 | 0.00 |
| (D) Other cufrent assets | 3.36 | 6.63 |
| | | |
| **Total Assets** | 742.79 | 744.83 |
| | | |
| **EQUITY AND LIABILITIES** | | |
| **1. Equity** | | |
| (A) Equity Share capital | 611.34 | 611.34 |
| (B) Other Equity | -51.06 | -43.35 |
| | | |
| **2. Liablities** | | |
| **(I) Non-current liabilities** | | |
| (A) Financial Liabilities | 0.00 | 0.00 |
| (i) Borrowings | 0.00 | 0.00 |
| (ii) Trade payables | 0.00 | 0.00 |
| (iii)Other financial liabilities | 0.00 | 0.00 |
| (B) Provisions | 0.00 | 0.00 |
| (C) Deferred tax liabilities (Net) | 0.00 | 0.00 |
| (D) Other non-current liabilities | 0.00 | 0.00 |
| | | |
| **(II) Current liabilities** | | |
| (A) Financial Liabilities | 0.00 | 0.00 |
| (i) Borrowings | 33.53 | 27.53 |
| (ii) Trade payables | | |
| MSME Payable | 0.00 | 0.00 |
| Other Payable | 147.36 | 147.47 |
| (iii) Other financial liabilities | 0.00 | 0.00 |
| (B) Other current liabilities | 1.62 | 1.84 |
| (C) Provisions | 0.00 | 0.00 |
| (d) Current Tax Liabilities (Net) | 0.00 | 0.00 |
| | | |
| **Total Equity and Liabilities** | 742.79 | 744.83 |
| | | |

CLASSIC FILAMENTS LIMITED
SURAT

**CLASSIC FILAMENTS LIMITED**

**CASH FLOW STATEMENT FOR THE YEAR ENDED ON 30/09/2025**

Amt in Lakhs

| Particulars | Year Ended | |
|---|---|---|
| | 30-Sep-25 | 31-Mar-25 |
| **A. CASH FLOW FROM OPERATING ACTIVITY** | | |
| **Profit before Taxation** | (7.71) | (10.96) |
| Adjustment for: | | |
| Depriciation | 0.00 | 0.01 |
| Operating Profit before working capital changes | **(7.71)** | **(10.95)** |
| Changes in working capital :- | | |
| Increase/(Decrease) in trade payables | 0.78 | (0.47) |
| Increase/(Decrease) in other current liabilities | (0.92) | 0.85 |
| Increase/(Decrease) in short term provision | (1.12) | 0.00 |
| Increase/(Decrease) in current borrowings | 0.00 | 13.03 |
| Increase/(Decrease) in other short-term borrowings | 0.00 | 0.00 |
| (Increase)/Decrease in trade receivables | 0.00 | 5.50 |
| (Increase)/Decrease in inventories | 0.00 | 0.00 |
| (Increase)/Decrease in other Assets | 0.00 | (0.81) |
| (Increase)/Decrease in Long Term loans and advances | 0.00 | (74.34) |
| (Increase)/Decrease in Short Term loans and advances | 0.00 | 0.00 |
| Increase/(Decrease) in Deffered tax | 0.00 | 0.00 |
| Increase/(Decrease) in last year provision | 0.00 | 0.00 |
| Cash generated from Operations | **(8.96)** | **(56.24)** |
| Less:- Taxes paid (For previous year) | **(8.96)** | **(67.19)** |
| **Net Cash generated from operations before extraordinary items** | 0.00 | 0.00 |
| Extraordinary items | (8.96) | (67.19) |
| **Net Cash generated from operating activities** | 0.00 | 0.00 |
| | **(8.96)** | **(67.19)** |
| **B. CASH FLOW FROM INVESTING ACTIVITY** | | |
| Fixed Asset (Purchased) Sold | 0.00 | 0.00 |
| **Net Cash generated from Investing activities** | **0.00** | **0.00** |
| **C. CASH FLOW FROM FINANCING ACTIVITY** | | |
| (Increase)/ Decrease Investments | 0.00 | 0.00 |
| Loss on sale of Investments | 0.00 | 0.00 |
| Share capital including Share premium | 0.00 | 0.00 |
| Proceeds from Short Term Borrowing | 6.00 | 0.00 |
| **Net Cash generated from Financing activities** | **6.00** | **0.00** |
| **Net Increase/(Decrease) in cash and cash equivalents (A+B+C)** | **(2.97)** | **(67.19)** |
| **CASH & CASH EQUIVALENTS, AT THE BEGINNING OF YEAR** | 3.71 | 70.90 |
| **CASH & CASH EQUIVALENTS, AT THE END OF YEAR** | **0.74** | 3.71 |

Note:

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard (AS) - 3 on "Cash Flow Statements".

CLASSIC FILAMENTS LIMITED SURAT