



LIMITED REVIEW REPORT

To  
Classic Filaments Ltd

UDIN -23158536BGWOKK8991

We have reviewed the accompanying statement of standalone unaudited financial results of **CLASSIC FILAMENTS LIMITED** for the quarter ended **June, 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.

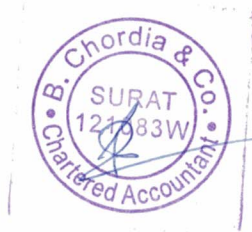
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information performed by the Independent Auditor of the Entity", - issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review 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 Accountants  
F.R.N. - 121083W

VIKAS  
CHORDIA

Vikas Chordia  
(Partner)  
M.N. - 158536  
Date: 28/07/2023  
Place: Surat



**CLASSIC FILAMENTS LIMITED**

CIN: L17114GJ1990PLC013667

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

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

Statement of Standalone Unaudited Results for the Quarter ended 30/06/2023

Particulars	Rs. in Lakhs			
	Quarter Ended		Previous Year Ended	
	30/06/2023 (Un-Audited)	31/03/2023 (Audited)	30/06/2022 (Un-Audited)	31/03/2023 (Audited)
I Revenue from Operations				
II Other Income	0.00	0.00	0.00	0
III Total Revenue (I+II)	0.00	0.00	0.29	0.23
IV Expenses				
a) Cost of Material Consumed	0.00	0.00	0.00	0.00
b) Purchase of Stock in trade	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
d) Employee benefits expenses	0.54	0.72	0.36	2.34
e) Finance Cost	0.00	0	0.00	0
f) Depreciation and amortisation expenses	0.00	0.01	0.00	0.01
g) Other expenses	4.92	1.33	4.27	7.78
Total Expenses (IV)	6.46	2.06	4.63	10.13
V Profit/(loss) before exceptional items and tax (III-IV)	-5.46	-2.06	-4.34	-9.90
VI Exceptional Items	0.00	0.00	0.00	0.00
VII Profit/(loss) Before Tax (V-VI)	-5.46	-2.06	-4.34	-9.90
VIII Tax expense				
a) Current Tax	0.00	0.00	0.00	0.00
b) Deferred Tax	0.00	0.00	0.00	0.00
IX Profit/ (Loss) for the period from continuing operations (VII-VIII)	-5.46	-2.06	-4.34	-9.90
X Profit/ (Loss) from discontinued operations	0.00	0.00	0.00	0.00
XI Tax expense of discontinued operations	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
XIII Profit/ (Loss) for the period (IX+XII)	-5.46	-2.06	-4.34	-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
(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
(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period )	-5.46	-2.06	-4.34	-9.90
XV Total Paid up Capital (Face Value Rs. 10/- per Equity Share)	611.33	611.33	611.33	611.33
XVII Reserves excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year				
XVIII Earning per equity share (for continuing operation):				-22.40
(1) Basic	-0.09	-0.03	-0.07	-0.16
(2) Diluted	-0.09	-0.03	-0.07	-0.16
XIX Earning per equity share (for discontinued operation):				
(1) Basic	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00
XX Earning per equity share (for discontinued & continuing operation):				
(1) Basic	-0.09	-0.03	-0.07	-0.16
(2) Diluted	-0.09	-0.03	-0.07	-0.16

Notes-

- The above Unaudited Financial Results for the Quarter Ended 30th June, 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 28th July, 2023.
- The Standalone un-audited Financial Results for the Quarter ended 30.06.2023 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 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 relevant rules issued there under 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- 28/07/2023