

CLASSIC FILAMENTS LIMITED						
CIN L17114GJ1990PLC013667						
Regd Office: Plot No-1, Prianka House, Varcha Road, Surat						
Statement of Standalone Unaudited Results for the Quarter and half year ended 30/09/2018						
Particulars	Rs. in Lakhs					
	Quarter Ended			Six Month Ended		Previous Year Ended
	30-09-2018	30-06-2018	30-09-2017	30-09-2018	30-09-2017	31-03-2018
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited) As	(Un-Audited) As	(Audited)
I Revenue from Operations	61.31	60.49	39.76	121.80	112.29	235.64
II Other Income	0.00	0.00	0.00	0.00	0.00	0.00
III Total Revenue (I+II)	61.31	60.49	39.76	121.80	112.29	235.64
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	60.11	59.27	39.05	119.38	110.19	230.97
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	0.68	0.43	0.52	1.11	1.13	2.57
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	0.22
g) Other expenses	2.34	3.49	1.06	5.83	5.07	8.23
Total Expenses (IV)	63.13	63.19	40.63	126.32	116.39	241.99
V Profit/(loss) before exceptional items and tax (III-IV)	-1.82	-2.70	-0.87	-4.52	-4.10	-6.35
VI Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII Profit/(loss) Before Tax (V-VI)	-1.82	-2.70	-0.87	-4.52	-4.10	-6.35
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
IX Profit/ (Loss) for the period from continuing operations (VII-VIII)	-1.82	-2.70	-0.87	-4.52	-4.10	-6.35
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)	-1.82	-2.70	-0.87	-4.52	-4.10	-6.35
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	0.00	0.00	0.00	0.00	0.00	0.00
XVI Earning per equity share (for continuing operation):						
(1) Basic	-0.03	-0.04	-0.01	-0.07	-0.70	-0.10
(2) Diluted	-0.03	-0.04	-0.01	-0.07	-0.70	-0.10
XVII 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
XVIII Earning per equity share (for discontinued & continuing operation):						
(1) Basic	-0.03	-0.04	-0.01	-0.07	-0.70	-0.10
(2) Diluted	-0.03	-0.04	-0.01	-0.07	-0.70	-0.10

Notes :

- The above unaudited financial results for the Half year and quarter ended 30th September, 2018 have been prepared by the Company in accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 (as amended) and were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 5th November, 2018. The Statutory Auditors of the Company has carried out a Limited Review of the above financial results and issued a unqualified opinion thereon.
- 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 there under and the other accounting principles generally accepted in India.
- The format for un-audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to companies that are required to comply with Ind AS.
- Previous year/year to date/quarter figures have been regrouped/rearranged wherever necessary.
- The Company operates only in one segment i.e. Wholeseller in textile.

For and on behalf of the Board of Directors

Bharat Patel
Bharat Patel
Director & CFO
DIN : 00249234

Date : 05/11/2018
Place : Surat

Statement of Assets & Liabilities of Classic Filaments Limited

Standalone/Consolidated Statement of Assets & Liabilities		
PARTICULARS	As at year ended 30/09/2018	As at year ended 31/03/2018
	UN-AUDITED	AUDITED
ASSETS		
1. Non-current assets		
(A) Property, Plant and Equipment	63549.00	63549.00
(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	5567881.00	5567881.00
(ii) Trade receivables	0.00	0.00
(iii) Loans	53470534.00	52920534.00
(I) Deferred tax assets (net)	0.00	0.00
(J) Other non-current assets	278644.00	278644.00
2. Current assets		
(A) Inventories	0.00	0.00
(B) Financial Assets		
(i) Investments	0.00	0.00
(ii) Trade receivables	10011552.00	13204497.00
(iii) Cash and cash equivalents	730784.00	1122709.00
(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)	85088.00	11006.00
(D) Other current assets	0.00	0.00
Total Assets	70208032.00	73168820.00
EQUITY AND LIABILITIES		
1. Equity		
(A) Equity Share capital	61133500.00	61133500.00
(B) Other Equity	1395918.00	1848033.00
2. Liabilities		
(I) Non-current liabilities		
(A) Financial Liabilities		
(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		
(i) Borrowings	0.00	0.00
(ii) Trade payables	7613088.00	10113349.00
(iii) Other financial liabilities	0.00	0.00
(B) Other current liabilities	0.00	0.00
(C) Provisions	65526.00	73938.00
(d) Current Tax Liabilities (Net)	0.00	0.00
Total Equity and Liabilities	70208032.00	73168820.00

LIMITED REVIEW REPORT

To,
The Board of Directors,
CLASSIC FILAMENTS LIMITED
Priyanka House,
Varachha,
Surat-395006

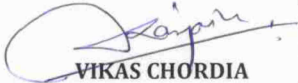
1. We have reviewed the unaudited Standalone financial results of M/s classic Filaments Limited ("the Company"), for the quarter and Half yearly ended September 30, 2018 which are included in the accompanying 'Unaudited financial results for Quarter and Half yearly ended September 30, 2018 together with the notes thereon (the "Statement").

This Statement has been prepared by the Company's Management pursuant to Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015"), which has been initialed by us for identification purposes. The Statement is the responsibility of the Company's Management and has been approved by its Board of Directors. Our responsibility is to issue a report on this Statement based on our review.

2. We have conducted our review 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material statement.
3. A review is limited primarily to inquiries of group personnel and an analytical procedure 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.
4. 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
(Firm No. 121083W)


VIKAS CHORDIA
M. NO. 158536



Place: Surat
Date: 05/11/2018

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