

# 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](http://www.classicfilamentsltd.com)

To,

Date: 29-05-2026

**The Head – Listing Compliance  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai- 400001**

**Company Symbol: CFL  
Scrip Code: 540310  
ISIN: INE181U01018**

**Subject: Outcome of the Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015**

Dear Sir/ Madam,

In Pursuant to **Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**, as amended, this is to inform you that the Board of Directors of Classic Filaments Limited at their meeting held on Today i.e. Friday, 29<sup>th</sup> May 2026, at 74, Janpat Road, New Delhi India-110001 has inter alia, considered and approved the Standalone Audited Financial Results of the Company for the Quarter and year ended 31<sup>st</sup> March 2026.

We enclose herewith a copy of the said financial results along with the Auditor's Report by the Statutory Auditors of the Company.

The meeting of the Board of Directors commenced at **05:00 P.M.** and concluded at **07:00 P.M.**

This is for your information and record.

**Thanking you,  
Yours Faithfully,  
For on and behalf of  
Classic Filaments Limited**

**Vikkas Bansal  
Director  
DIN: 00441630**

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**Company Symbol: CFL  
Scrip Code: 540310  
ISIN: INE181U01018**

**Subject: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016**

Dear Sir/Madam,

We, Classic Filaments Limited, a public limited Company having its registered office at Plot No.1, Priyanka House, Umiyadham Road, Varachha, Surat-395006, India, hereby declares that Statutory Auditor of the Company has issued unmodified opinion on Standalone Annual Audited Financial Results for the year ended on 31<sup>st</sup> March, 2026.

Kindly take the above information on your records.

**Thanking you,  
Yours Faithfully,  
For on and behalf of  
Classic Filaments Limited**

**Vikkas Bansal  
Director  
DIN: 00441630**

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**Independent Auditor's Report (Unmodified Opinion) on Audited standalone Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

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**To the Board of Directors of  
Classic Filaments Limited  
(Formally known as Sihora Industries Private Limited)**

**Report on the audit of the Standalone Financial Results**

**Opinion**

We have audited the accompanying Annual Standalone Financial Results of **Classic Filaments Limited** ("the Company"), for the quarter ended and 31<sup>st</sup> March, 2026 and the year to date result for the period from 1<sup>st</sup> April, 2025 to 31<sup>st</sup> March, 2026, ("the Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015") as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended on 31<sup>st</sup> March, 2026:

- i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended; and
- ii. gives a true and fair view in conformity with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting policies generally accepted in India, of the net profit and other financial information of the company for the year then ended.

**Basis for Opinion on the Audited Standalone Financial Results for the year ended on 31<sup>st</sup> March, 2026**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the Standalone Financial Results.

**Emphasis of Matter**

We draw attention of the accompanying Statement of audited Financial Results, which describes a significant change in the Company's shareholding pattern and management control during the quarter ended 29<sup>th</sup> March, 2026. During the quarter, the erstwhile promoters and entire key management personnel have transferred their entire shareholding aggregating to 41,88,550 shares (68.51% of total paid-up share capital) to the incoming promoters, resulting in a complete transfer of corporate management control.

**Responsibilities of the Management and Board of Directors for the Statement**

This Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended on 31<sup>st</sup> March, 2026 has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter ended and year ended on 31<sup>st</sup> March, 2026 that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed u/s 133 of the

Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

**Auditors' Responsibilities for the Audit of the Standalone Financial Results for the year ended 31<sup>st</sup> March, 2026**

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended on 31<sup>st</sup> March, 2026 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Other Matters**

The accompanying financial results include the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.

**Auditors Report on Standalone Quarterly Financial Result and year to Date Result of the company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Our report on the Statement is not modified in respect of this matter.

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

**CA SHAILESH LAKHANKIYA**  
**Partner**  
**Mem. No.: 147112**  
**UDIN: 26147112XJEIZX4644**  
**Date: 29/05/2026**  
**Place: Surat**

<b>CLASSIC FILAMENTS LIMITED</b>						
CIN: L17114GJ1990PLC013667						
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Tel :0261-2540570 email: classicfilaments@gmail.com, Website: www.classicfilamentsltd.com						
<b>Statement of Standalone audited Results for the Quarter and year ended 31/03/2026</b>						
						Rs. in Lakhs
Particulars	Quarter Ended			Year Ended		
	31-03-26 (Un-Audited)	31-12-25 (Un-Audited)	31-03-25 (Audited)	31-03-26 (Un-Audited)	31-03-25 (Audited)	
I Revenue from Operations	0.00	0.00	0.00	0.00	0.00	
II Other Income	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	
IV Expenses						
a) Cost of Material Consumed	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	
c) Changes in inventories of finished goods, Work in progress and stock in trade	0.00	0.00	0.00	0.00	0.00	
d) Employee benefits expenses	1.20	0.80	1.20	4.40	3.02	
e) Finance Cost	0.00	0.00	0.00	0.00	0.00	
f) Depreciation and amortisation expenses	0.00	0.00	0.01	0.00	0.01	
g) Other expenses	5.11	0.63	1.12	11.05	7.93	
Total Expenses (IV)	6.31	1.43	2.33	15.45	10.96	
V Profit/(loss) before exceptional items and tax (III-IV)	-6.31	-1.43	-2.33	-15.45	-10.96	
VI Exceptional Items	0.00	0.00	0.00	0.00	0.00	
VII Profit/(loss) Before Tax (V-VI)	-6.31	-1.43	-2.33	-15.45	-10.96	
VIII Tax expense						
a) Current Tax	0.00	0.00	0.00	0.00	0.00	
b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	
IX Profit/ (Loss) for the period from continuing operations (VII-VIII)	-6.31	-1.43	-2.33	-15.45	-10.96	
X Profit/ (Loss) from discontinued operations	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	
XII Profit/ (Loss) from discontinuing operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	
XIII Profit/ (Loss) for the period (IX+XII)	-6.31	-1.43	-2.33	-15.45	-10.96	
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	
(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	
B. (i) Items that will be reclassified to profit or loss	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	
XV Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period )	-6.31	-1.43	-2.33	-15.45	-10.96	
XVI Total Paid up Capital (Face Value Rs. 10/- per Equity Share)	611.33	611.33	611.33	611.33	611.33	
XVII Reserves excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year	-	-	-	-58.80	-43.35	
XVIII Earning per equity share (for continuing operation):						
(1) Basic	-0.10	-0.02	-0.04	-0.25	-0.18	
(2) Diluted	-0.10	-0.02	-0.04	-0.25	-0.18	
XIX Earning per equity share (for discontinued operation):						
(1) Basic	0.00	0.00	0.00	0.00	0.00	
(2) Diluted	0.00	0.00	0.00	0.00	0.00	
XX Earning per equity share (for discontinued & continuing operation):						
(1) Basic	-0.10	-0.02	-0.04	-0.25	-0.18	
(2) Diluted	-0.10	-0.02	-0.04	-0.25	-0.18	

**Notes-**

- The above financial results for the quarter and year ended 31st March, 2026 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 29th May, 2026 and the Statutory Auditors of the Company have issued an unmodified 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 there under and the other accounting principles generally accepted in India.
- Previous year figures have been regrouped or reclassified wherever necessary. The figures of the last quarter are the balancing figures between audited figures in respect of full financial year and reviewed year to date figures up to the third quarter of the current / previous financial year.

For, Classic Filaments Ltd

Place: New Delhi  
Date: 29/05/2026

VIKKAS BANSAL  
Additional Director  
DIN: 00441630

## Statement of Assets & Liabilities of Classic Filaments Ltd

### Standalone Statement of Assets & Liabilities

Rs. In Lakhs

PARTICULARS	As at year ended 31/03/2026	As at year ended 31/03/2025
	UNAUDITED	AUDITED
<b>ASSETS</b>		
<b>1. Non-current assets</b>		
(A) Property, Plant and Equipment	0.00	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
<b>2. Current assets</b>		
(A) Inventories	0.00	0.00
(B) Financial Assets		
(i) Investments	0.00	0.00
(ii) Trade receivables	183.23	177.73
(iii) Cash and cash equivalents	1.2	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)	0.00	0.00
(D) Other current assets	7.97	6.63
<b>Total Assets</b>	<b>749.16</b>	<b>744.83</b>
<b>EQUITY AND LIABILITIES</b>		
<b>1. Equity</b>		
(A) Equity Share capital	611.34	611.34
(B) Other Equity	-58.80	-43.35
<b>2. Liabilities</b>		
<b>(I) Non-current liabilities</b>		
(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
<b>(II) Current liabilities</b>		
(A) Financial Liabilities		
(i) Borrowings	38.03	27.53
(ii) Trade payables	157.05	147.47
(iii) Other financial liabilities	0.00	0.00
(B) Other current liabilities	0.00	0.00
(C) Provisions	1.54	1.84
(d) Current Tax Liabilities (Net)	0.00	0.00
<b>Total Equity and Liabilities</b>	<b>749.16</b>	<b>744.83</b>

# CLASSIC FILAMENTS LTD

## CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31 MARCH 2025

Rs. In Lakhs

Particulars	Year Ended	
	31-Mar-26	31-Mar-25
<b>A. CASH FLOW FROM OPERATING ACTIVITY</b>		
Profit before Taxation	(15.45)	(10.96)
Adjustment for:		
Depreciation	0.00	0.01
Non Cash Expenses	0.01	0.00
Operating Profit before working capital changes	<b>(15.44)</b>	<b>(10.95)</b>
<u>Changes in working capital :-</u>		
Increase/(Decrease) in trade payables	9.58	(0.47)
Increase/(Decrease) in other current liabilities	(0.01)	0.86
Increase/(Decrease) in short term provision	(0.29)	0.00
Increase/(Decrease) in current borrowings	10.50	13.03
Increase/(Decrease) in other short-term borrowings	0.00	0.00
(Increase)/Decrease in trade receivables	(5.50)	5.50
(Increase)/Decrease in inventories	0.00	0.00
(Increase)/Decrease in other Assets	(1.35)	(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 Deferred tax	0.00	0.00
Increase/(Decrease) in last year provision	0.00	0.00
Cash generated from Operations	<b>(2.51)</b>	<b>(67.18)</b>
Less:- Taxes paid (For previous year)	0.00	0.00
<b>Net Cash generated from operations before extraordinary items</b>	<b>(2.51)</b>	<b>(67.18)</b>
Extraordinary items	0.00	0.00
<b>Net Cash generated from operating activities</b>	<b>( A )</b>	<b>(67.18)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITY</b>		
Fixed Asset (Purchased) Sold/written off	0.00	0.00
<b>Net Cash generated from Investing activities</b>	<b>( B )</b>	<b>0.00</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITY</b>		
(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
<b>Net Cash generated from Financing activities</b>	<b>( C )</b>	<b>0.00</b>
<b>Net Increase/(Decrease) in cash and cash equivalents (A+B+C)</b>	<b>(2.51)</b>	<b>(67.18)</b>
<b>CASH &amp; CASH EQUIVALENTS, AT THE BEGINNING OF YEAR</b>	3.71	70.89
<b>CASH &amp; CASH EQUIVALENTS, AT THE END OF YEAR</b>	<b>(A+B+C)</b>	<b>3.71</b>