

| General information about company | |
|--|-----------------------------------|
| Scrip code | 532022 |
| NSE Symbol | FILATFASH |
| MSEI Symbol | NOTLISTED |
| ISIN* | INE185E01013 |
| Name of company | FILATEX FASHIONS LIMITED |
| Type of company | |
| Class of security | Equity |
| Date of start of financial year | 01-04-2023 |
| Date of end of financial year | 31-03-2024 |
| Date of board meeting when results were approved | 30-05-2024 |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange | 21-05-2024 |
| Description of presentation currency | INR |
| Level of rounding used in financial results | Lakhs |
| Reporting Quarter | Yearly |
| Nature of report standalone or consolidated | Consolidated |
| Whether results are audited or unaudited | Audited |
| Segment Reporting | Single segment |
| Description of single segment | Manufacturing of Socks |
| Start date and time of board meeting | 30-05-2024 15:00 |
| End date and time of board meeting | 30-05-2024 21:25 |
| Whether cash flow statement is applicable on company | Yes |
| Type of cash flow statement | Cash Flow Indirect |
| Declaration of unmodified opinion or statement on impact of audit qualification | Declaration of unmodified opinion |

| Financial Results – Ind-AS | | | |
|-----------------------------------|---|--|---|
| Particulars | | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
| A | Date of start of reporting period | 01-01-2024 | 01-04-2023 |
| B | Date of end of reporting period | 31-03-2024 | 31-03-2024 |
| C | Whether results are audited or unaudited | Audited | Audited |
| D | Nature of report standalone or consolidated | Consolidated | Consolidated |
| Part I | Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column. | | |
| 1 | Income | | |
| | Revenue from operations | 6700.54 | 17640.81 |
| | Other income | 259.33 | 262.08 |
| | Total income | 6959.87 | 17902.89 |
| 2 | Expenses | | |
| (a) | Cost of materials consumed | 6685.38 | 16189.78 |
| (b) | Purchases of stock-in-trade | 0 | 0 |
| (c) | Changes in inventories of finished goods, work-in-progress and stock-in-trade | -352.91 | -657.35 |
| (d) | Employee benefit expense | 77.63 | 286.71 |
| (e) | Finance costs | 49.12 | 158.7 |
| (f) | Depreciation, depletion and amortisation expense | 22.67 | 61.29 |
| (f) | Other Expenses | | |
| 1 | other Expenses | 194 | 666.36 |
| 10 | | | |
| | Total other expenses | 194 | 666.36 |
| | Total expenses | 6675.89 | 16705.49 |

| Financial Results – Ind-AS | | | |
|-----------------------------------|---|--|---|
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| B | Date of end of reporting period | 31-03-2024 | 31-03-2024 |
| C | Whether results are audited or unaudited | Audited | Audited |
| D | Nature of report standalone or consolidated | Consolidated | Consolidated |
| Part I | Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column. | | |
| 3 | Total profit before exceptional items and tax | 283.98 | 1197.4 |
| 4 | Exceptional items | 0 | 0 |
| 5 | Total profit before tax | 283.98 | 1197.4 |
| 7 | Tax expense | | |
| 8 | Current tax | 31.92 | 297.06 |
| 9 | Deferred tax | -4.65 | 4.91 |
| 10 | Total tax expenses | 27.27 | 301.97 |
| 11 | Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement | 0 | 0 |
| 14 | Net Profit Loss for the period from continuing operations | 256.71 | 895.43 |
| 15 | Profit (loss) from discontinued operations before tax | 0 | 0 |
| 16 | Tax expense of discontinued operations | 0 | 0 |
| 17 | Net profit (loss) from discontinued operation after tax | 0 | 0 |
| 19 | Share of profit (loss) of associates and joint ventures accounted for using equity method | 0 | 0 |
| 21 | Total profit (loss) for period | 256.71 | 895.43 |
| 22 | Other comprehensive income net of taxes | 0 | 0 |

| Financial Results – Ind-AS | | | |
|-----------------------------------|---|--|---|
| Particulars | | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
| A | Date of start of reporting period | 01-01-2024 | 01-04-2023 |
| B | Date of end of reporting period | 31-03-2024 | 31-03-2024 |
| C | Whether results are audited or unaudited | Audited | Audited |
| D | Nature of report standalone or consolidated | Consolidated | Consolidated |
| Part I | Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column. | | |
| 23 | Total Comprehensive Income for the period | 256.71 | 895.43 |
| 24 | Total profit or loss, attributable to | | |
| | Profit or loss, attributable to owners of parent | | |
| | Total profit or loss, attributable to non-controlling interests | | |
| 25 | Total Comprehensive income for the period attributable to | | |
| | Comprehensive income for the period attributable to owners of parent | 0 | 0 |
| | Total comprehensive income for the period attributable to owners of parent non-controlling interests | 256.71 | 895.44 |
| 26 | Details of equity share capital | | |
| | Paid-up equity share capital | 83340.73 | 83340.73 |
| | Face value of equity share capital | 5 | 5 |
| 27 | Details of debt securities | | |
| 28 | Reserves excluding revaluation reserve | | 3459.84 |
| 29 | Earnings per share | | |
| i | Earnings per equity share for continuing operations | | |
| | Basic earnings (loss) per share from continuing operations | 0.015 | 0.054 |
| | Diluted earnings (loss) per share from continuing operations | 0.027 | 0.093 |
| ii | Earnings per equity share for discontinued operations | | |
| | Basic earnings (loss) per share from discontinued operations | 0 | 0 |
| | Diluted earnings (loss) per share from discontinued operations | 0 | 0 |
| ii | Earnings per equity share | | |
| | Basic earnings (loss) per share from continuing and discontinued operations | 0.015 | 0.054 |
| | Diluted earnings (loss) per share from continuing and discontinued operations | 0.027 | 0.093 |
| 30 | Debt equity ratio | | |
| 31 | Debt service coverage ratio | | |
| 32 | Interest service coverage ratio | | |
| 33 | Disclosure of notes on financial results | | |

| Statement of Asset and Liabilities | |
|---|---------------------------------|
| Particulars | Current year ended (dd-mm-yyyy) |
| Date of start of reporting period | 01-04-2023 |
| Date of end of reporting period | 31-03-2024 |
| Whether results are audited or unaudited | Audited |
| Nature of report standalone or consolidated | Consolidated |
| Assets | |
| 1 Non-current assets | |
| Property, plant and equipment | 536.68 |
| Capital work-in-progress | 135 |
| Investment property | 0 |
| Goodwill | 0 |
| Other intangible assets | 0 |
| Intangible assets under development | 0 |
| Biological assets other than bearer plants | 0 |
| Investments accounted for using equity method | 0 |
| Non-current financial assets | |
| Non-current investments | 219588 |
| Trade receivables, non-current | 0 |
| Loans, non-current | 3194.3 |
| Other non-current financial assets | 0 |
| Total non-current financial assets | 222782.3 |
| Deferred tax assets (net) | 14.22 |
| Other non-current assets | 426.49 |
| Total non-current assets | 223894.69 |
| 2 Current assets | |
| Inventories | 1481.32 |
| Current financial asset | |
| Current investments | 0 |
| Trade receivables, current | 15289.75 |
| Cash and cash equivalents | 42.23 |
| Bank balance other than cash and cash equivalents | 16.21 |
| Loans, current | 0 |
| Other current financial assets | 3357.51 |
| Total current financial assets | 18705.7 |
| Current tax assets (net) | 0 |
| Other current assets | 0 |
| Total current assets | 20187.02 |

| Statement of Asset and Liabilities | |
|---|---------------------------------|
| Particulars | Current year ended (dd-mm-yyyy) |
| Date of start of reporting period | 01-04-2023 |
| Date of end of reporting period | 31-03-2024 |
| Whether results are audited or unaudited | Audited |
| Nature of report standalone or consolidated | Consolidated |
| 3 Non-current assets classified as held for sale | 0 |
| 4 Regulatory deferral account debit balances and related deferred tax Assets | 0 |
| Total assets | 244081.71 |
| Equity and liabilities | |
| Equity | |
| Equity attributable to owners of parent | |
| Equity share capital | 83340.73 |
| Other equity | 146902.51 |
| Total equity attributable to owners of parent | 230243.24 |
| Non controlling interest | 30.26 |
| Total equity | 230273.5 |
| Liabilities | |
| Non-current liabilities | |
| Non-current financial liabilities | |
| Borrowings, non-current | 5127.63 |
| Trade payables, non-current | |
| Other non-current financial liabilities | |
| Total non-current financial liabilities | 5127.63 |
| Provisions, non-current | 0 |
| Deferred tax liabilities (net) | 0 |
| Deferred government grants, Non-current | 0 |
| Other non-current liabilities | 0 |
| Total non-current liabilities | 5127.63 |
| Current liabilities | |
| Current financial liabilities | |
| Borrowings, current | 0 |
| Trade payables, current | 7262.78 |
| Other current financial liabilities | 100.36 |
| Total current financial liabilities | 7363.14 |
| Other current liabilities | 377.93 |
| Provisions, current | 939.51 |
| Current tax liabilities (Net) | 0 |
| Deferred government grants, Current | 0 |
| Total current liabilities | 8680.58 |
| 3 Liabilities directly associated with assets in disposal group classified as held for sale | 0 |
| 4 Regulatory deferral account credit balances and related deferred tax liability | 0 |
| Total liabilities | 13808.21 |
| Total equity and liabilities | 244081.71 |
| Disclosure of notes on assets and liabilities | |

| Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results | | |
|--|--|---|
| Particulars | 3 months/ 6 month ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
| Date of start of reporting period | 01-01-2024 | 01-04-2023 |
| Date of end of reporting period | 31-03-2024 | 31-03-2024 |
| Whether accounts are audited or unaudited | Audited | Audited |
| Nature of report standalone or consolidated | Consolidated | Consolidated |
| 1 | Segment Revenue (Income) | |
| | (net sale/income from each segment should be disclosed) | |
| | Total Segment Revenue | |
| | Less: Inter segment revenue | |
| | Revenue from operations | |
| 2 | Segment Result | |
| | Profit (+) / Loss (-) before tax and interest from each segment | |
| | Total Profit before tax | |
| | i. Finance cost | |
| | ii. Other Unallocable Expenditure net off Unallocable income | |
| | Profit before tax | |
| 3 | (Segment Asset - Segment Liabilities) | |
| | Segment Asset | |
| | Total Segment Asset | |
| | Un-allocable Assets | |
| | Net Segment Asset | |
| 4 | Segment Liabilities | |
| | Segment Liabilities | |
| | Total Segment Liabilities | |
| | Un-allocable Liabilities | |
| | Net Segment Liabilities | |
| | Disclosure of notes on segments | |

| Cash flow statement, indirect | | |
|---|--|-------------------------|
| Particulars | | Year ended (dd-mm-yyyy) |
| A | Date of start of reporting period | 01-04-2023 |
| B | Date of end of reporting period | 31-03-2024 |
| C | Whether results are audited or unaudited | Audited |
| D | Nature of report standalone or consolidated | Consolidated |
| Part I | Blue color marked fields are non-mandatory. | |
| Statement of cash flows | | |
| Cash flows from used in operating activities | | |
| | Profit before tax | 1197.4 |
| Adjustments for reconcile profit (loss) | | |
| | Adjustments for finance costs | 0 |
| | Adjustments for decrease (increase) in inventories | -764.08 |
| | Adjustments for decrease (increase) in trade receivables, current | -1246.55 |
| | Adjustments for decrease (increase) in trade receivables, non-current | 0 |
| | Adjustments for decrease (increase) in other current assets | 144.56 |
| | Adjustments for decrease (increase) in other non-current assets | -0.36 |
| | Adjustments for other financial assets, non-current | 1945.94 |
| | Adjustments for other financial assets, current | 0 |
| | Adjustments for other bank balances | 0 |
| | Adjustments for increase (decrease) in trade payables, current | -580.21 |
| | Adjustments for increase (decrease) in trade payables, non-current | 0 |
| | Adjustments for increase (decrease) in other current liabilities | 246.76 |
| | Adjustments for increase (decrease) in other non-current liabilities | 0 |
| | Adjustments for depreciation and amortisation expense | 61.29 |
| | Adjustments for impairment loss reversal of impairment loss recognised in profit or loss | 0 |
| | Adjustments for provisions, current | 129.31 |
| | Adjustments for provisions, non-current | 0 |
| | Adjustments for other financial liabilities, current | -68.44 |
| | Adjustments for other financial liabilities, non-current | 0 |
| | Adjustments for unrealised foreign exchange losses gains | 0 |
| | Adjustments for dividend income | 0 |
| | Adjustments for interest income | 258.07 |
| | Adjustments for share-based payments | 0 |
| | Adjustments for fair value losses (gains) | 0 |
| | Adjustments for undistributed profits of associates | 0 |
| | Other adjustments for which cash effects are investing or financing cash flow | 0 |
| | Other adjustments to reconcile profit (loss) | 0 |
| | Other adjustments for non-cash items | 0 |
| | Share of profit and loss from partnership firm or association of persons or limited liability partnerships | 0 |
| | Total adjustments for reconcile profit (loss) | -389.85 |
| | Net cash flows from (used in) operations | 807.55 |
| | Dividends received | 0 |
| | Interest paid | -158.7 |
| | Interest received | 0 |
| | Income taxes paid (refund) | -13.62 |
| | Other inflows (outflows) of cash | 0 |
| | Net cash flows from (used in) operating activities | 979.87 |
| | Cash flows from used in investing activities | |

| | |
|---|------------------|
| Cash flows from losing control of subsidiaries or other businesses | 0 |
| Cash flows used in obtaining control of subsidiaries or other businesses | 0 |
| Other cash receipts from sales of equity or debt instruments of other entities | 0 |
| Other cash payments to acquire equity or debt instruments of other entities | 0 |
| Other cash receipts from sales of interests in joint ventures | 0 |
| Other cash payments to acquire interests in joint ventures | 0 |
| Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships | 0 |
| Cash payment for investment in partnership firm or association of persons or limited liability partnerships | 0 |
| Proceeds from sales of property, plant and equipment | 0 |
| Purchase of property, plant and equipment | 0 |
| Proceeds from sales of investment property | 0 |
| Purchase of investment property | 219518 |
| Proceeds from sales of intangible assets | 0 |
| Purchase of intangible assets | 0 |
| Proceeds from sales of intangible assets under development | 0 |
| Purchase of intangible assets under development | 0 |
| Proceeds from sales of goodwill | 0 |
| Purchase of goodwill | 0 |
| Proceeds from biological assets other than bearer plants | 0 |
| Purchase of biological assets other than bearer plants | 0 |
| Proceeds from government grants | 0 |
| Proceeds from sales of other long-term assets | 0 |
| Purchase of other long-term assets | 0 |
| Cash advances and loans made to other parties | 0 |
| Cash receipts from repayment of advances and loans made to other parties | 0 |
| Cash payments for future contracts, forward contracts, option contracts and swap contracts | 0 |
| Cash receipts from future contracts, forward contracts, option contracts and swap contracts | 0 |
| Dividends received | 0 |
| Interest received | 258.07 |
| Income taxes paid (refund) | 0 |
| Other inflows (outflows) of cash | -258.07 |
| Net cash flows from (used in) investing activities | -219518 |
| Cash flows from used in financing activities | |
| Proceeds from changes in ownership interests in subsidiaries | 0 |
| Payments from changes in ownership interests in subsidiaries | 0 |
| Proceeds from issuing shares | 221085 |
| Proceeds from issuing other equity instruments | 0 |
| Payments to acquire or redeem entity's shares | 0 |
| Payments of other equity instruments | 0 |
| Proceeds from exercise of stock options | 0 |
| Proceeds from issuing debentures notes bonds etc | 0 |
| Proceeds from borrowings | -2551.59 |
| Repayments of borrowings | 0 |
| Payments of finance lease liabilities | 0 |
| Payments of lease liabilities | 0 |
| Dividends paid | 0 |
| Interest paid | 158.7 |
| Income taxes paid (refund) | 0 |
| Other inflows (outflows) of cash | 0 |
| Net cash flows from (used in) financing activities | 218374.71 |

| | | |
|--|--|---------|
| | Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | -163.42 |
| | Effect of exchange rate changes on cash and cash equivalents | |
| | Effect of exchange rate changes on cash and cash equivalents | 0 |
| | Net increase (decrease) in cash and cash equivalents | -163.42 |
| | Cash and cash equivalents cash flow statement at beginning of period | 221.83 |
| | Cash and cash equivalents cash flow statement at end of period | 58.41 |

