



# Celebrity Fashions Limited

12<sup>th</sup> February 2025

To,  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400 001

**National Stock Exchange of India Ltd**  
Exchange Plaza, 5<sup>th</sup> Floor, Plot No. C/1  
G Block, Bandra-Kurla Complex,  
Bandra (East), Mumbai - 400 051

**Scrip Code – 532695**

**NSE Symbol: CELEBRITY**

Dear Sir/Madam,

**Sub: Integrated Filing (Financial) for the Quarter and Nine Months ended 31<sup>st</sup> December 2024.**

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31<sup>st</sup> December, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated 02<sup>nd</sup> January 2025, please find enclosed herewith the Integrated Filing (Financial) for the quarter and nine months ended 31<sup>st</sup> December 2024.

This is for your information and records.

Yours faithfully,

**For CELEBRITY FASHIONS LIMITED**

**S.VENKATARAGHAVAN**  
**CHIEF FINANCIAL OFFICER**



# Celebrity Fashions Limited

**Integrated Filing (Financials) for the quarter and nine months ended 31<sup>st</sup> December 2024**

<b>Particulars</b>	<b>Remarks</b>
Unaudited Financials for the quarter and nine months ended 31 <sup>st</sup> December 2024.	Enclosed as Annexure - A
Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc	Enclosed as Annexure - B
Disclosure for outstanding default on loans and debt securities	No Default, hence not applicable.
Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 02 <sup>nd</sup> and 04 <sup>th</sup> quarter) (applicable only for annual filing i.e 04 <sup>th</sup> Quarter)	Not applicable for the quarter and ended 31 <sup>st</sup> December 2024.



## Celebrity Fashions Limited

Regd. & Corp. Office : SDF-IV & C2, 3rd Main Road, MEPZ - SEZ, Tambaram, Chennai - 600045.

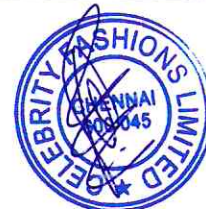
Phone No: 044-4343 2200/2300 ; Fax No: 044-43432360

email : investorservices@celebritygroup.com website : www.celebritygroup.com

CIN : L17121TN1988PLC015655

### Statement of Unaudited Financial Results for the Quarter Ended 31st December 2024

Sl. No.	Particulars	(₹ in Crores)					
		Quarter ended			Nine Months ended		Year ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
I	<b>Income</b>						
	a. Revenue from Operations	38.16	39.35	71.89	113.75	248.15	342.62
	b. Other Income	0.07	0.00	0.00	0.07	0.05	0.23
	<b>Total Income</b>	<b>38.23</b>	<b>39.35</b>	<b>71.89</b>	<b>113.82</b>	<b>248.20</b>	<b>342.85</b>
II	<b>Expenses</b>						
	a. Cost of Material Consumed	23.08	12.63	48.70	50.57	140.95	172.61
	b. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(11.55)	4.73	(7.88)	(1.80)	1.74	34.20
	c. Employee benefits expense	15.65	15.50	17.65	45.58	57.75	75.62
	d. Finance cost	1.49	1.16	2.35	3.76	6.74	9.66
	e. Depreciation and amortisation expense	1.57	1.58	2.06	4.75	6.18	8.12
	f. Other expenses	11.36	7.93	8.56	27.07	32.02	40.84
	<b>Total Expenses</b>	<b>41.60</b>	<b>43.53</b>	<b>71.44</b>	<b>129.93</b>	<b>245.38</b>	<b>341.05</b>
III	<b>Profit before exceptional items and tax (I-II)</b>	<b>(3.37)</b>	<b>(4.18)</b>	<b>0.45</b>	<b>(16.11)</b>	<b>2.82</b>	<b>1.80</b>
IV	<b>Exceptional Items - Expenses / (Income)</b>	0.00	0.00	0.00	0.00	(0.04)	(0.04)
V	<b>Profit Before Tax (III+IV)</b>	<b>(3.37)</b>	<b>(4.18)</b>	<b>0.45</b>	<b>(16.11)</b>	<b>2.86</b>	<b>1.84</b>
VI	<b>Tax Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	Deffered Tax	0.00	0.00	0.00	0.00	0.00	0.00
VII	<b>Net Profit from Ordinary activities after Tax (V - VI)</b>	<b>(3.37)</b>	<b>(4.18)</b>	<b>0.45</b>	<b>(16.11)</b>	<b>2.86</b>	<b>1.84</b>
VIII	<b>Other Comprehensive Income (net of tax expenses)</b>	0.00	0.00	0.00	0.00	0.00	0.32
IX	<b>Total Comprehensive Income after Tax (VII + VIII)</b>	<b>(3.37)</b>	<b>(4.18)</b>	<b>0.45</b>	<b>(16.11)</b>	<b>2.86</b>	<b>2.16</b>
X	<b>Paid-up Equity Share Capital (Face Value of ₹.10/- each)</b>	<b>56.55</b>	<b>56.55</b>	<b>54.05</b>	<b>56.55</b>	<b>54.05</b>	<b>56.55</b>
XI	<b>Other Equity (Excluding Revaluation Reserve)</b>						(22.58)
XII	<b>Earning Per Equity Share in ₹. (Not Annualised)</b>						
	Basic EPS	(0.60)	(0.74)	0.08	(2.85)	0.53	0.40
	Diluted EPS	(0.60)	(0.74)	0.08	(2.85)	0.53	0.40



Notes :

- 1 The above unaudited financial results were reviewed by Audit committee and approved by the Board of Directors at their meeting held on 12th February 2025. The results have been subjected to limited review by the Statutory Auditors of the Company.
- 2 The financial statements have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies.
- 3 The Company operates exclusively in the segment of garments. This in the context of Indian Accounting Standard 108 (Ind AS 108) "Operating Segments" issued by MCA.
- 4 The Company reported a revenue decline of Rs. 134 crores for the nine month ending 31st December 2024, as compared with corresponding period of previous year. This decrease is attributed to a strategic decision by one of its major customers to withdraw their sourcing from India, which resulted in fewer orders. The company is actively engaged in developing new products and acquiring new customers. Management is confident in their ability to optimize and fulfill capacity requirements effectively
- 5 The figures / percentages / ratios for the previous period have been reclassified / reworked / regrouped wherever necessary including for amendments relating to Schedule III of the Companies Act, 2013 for better understanding and comparability.

Date : 12th February 2025

Place : Chennai

By Order of the Board  
For Celebrity Fashions Limited

Vidyuth Rajagopal  
Managing Director  
DIN : 07578471







# SRSV & ASSOCIATES

CHARTERED ACCOUNTANTS

'Madura', No.66, Bazullah Road,  
T.Nagar, Chennai - 600 017.  
Tel : 044 - 2834 4742

**P. SANTHANAM**

B.Com, FCA, FCS

**R. SUBBURAMAN**

B.Com, FCA,

**V. RAJESWARAN**

B.Com, FCA,

**G. CHELLA KRISHNA**

M.Com, FCA, PGPM

**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to  
The Board of Directors  
CELEBRITY FASHIONS LIMITED**

We have reviewed the accompanying statement of unaudited standalone financial results of **CELEBRITY FASHIONS LIMITED** (the 'Company') for the quarter ended December 31, 2024 and year to date from April 1, 2024 to December 31, 2024 (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This Statement is the responsibility of the Company's management and has been approved by the Board of Directors, which has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.





### Material Uncertainty Related to Going Concern

The Company has Reserves and Surplus of Rs. -38.70 crores as of December 31, 2024. We have evaluated the appropriateness of the 'going concern' concept in accordance with SA-570, based on such evaluation and on the basis of the information and explanations given to us, we report that we have obtained sufficient evidence to establish the continuance of the Company as a going concern. The financial statements of the Company have been prepared on a going concern basis. Our conclusion is not modified in respect of this matter.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SRSV & Associates  
Chartered Accountants  
F.R.No.015041S



Place: Chennai  
Date: 12.02.2025

G. Chella Krishna  
Partner  
Membership No.210474  
UDIN No: 25210474BMOKNX6284



# Celebrity Fashions Limited

Annexure B

## Statement of Deviation / Variation in utilisation of funds raised

<b>Name of listed entity</b>	Celebrity Fashions Limited
<b>Mode of Fund Raising</b>	Preferential Issue
<b>Date of raising funds</b>	20 <sup>th</sup> March 2024
<b>Amount raised (Rs. in Crs)</b>	Rs. 5.10/-
<b>Amount utilised (Rs. in Crs)</b>	Rs. 5.02/-
<b>Balance to be utilised (Rs. in Crs)</b>	Rs. 0.08/-
<b>Report filed for Quarter ended</b>	31 <sup>st</sup> December 2024
<b>Monitoring Agency</b>	Not Applicable
<b>Is there a Deviation / Variation in use of funds raised</b>	No
<b>If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the Shareholders</b>	Not Applicable
<b>If Yes, Date of shareholder Approval</b>	Not Applicable
<b>Explanation for Deviation / Variation</b>	Not Applicable
<b>Comments of the Audit Committee after review</b>	No Comments
<b>Comments of the auditors, if any</b>	No Comments



## Celebrity Fashions Limited

Objects for which funds have been raised and where there has been a deviation, in the following:						
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilized	Amount of Deviation / Variation for the quarter according to applicable object	Remarks, if any
To redeem 50,20,900 1% Cumulative Redeemable Preference Shares (CRPS) of Rs.10/- each fully paid-up aggregating to Rs. 5.02 Crs.	Not Applicable	Rs. 5.10 Crs	0.00	Rs. 5.02 Crs	0.00	The excess portion of Rs.0.08 crores will be utilised against earlier issuance expenses or redemption of Redeemable Preference Shares in the next Instalment.

Deviation or variation could mean:

- Deviation in the objects or purposes for which the funds have been raised or
- Deviation in the amount of funds actually utilized as against what was originally disclosed or
- Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.