



# Filatex Fashions Ltd.

To,

Date: 14.11.2024

<b>The Manager</b> <b>BSE Limited</b> <b>P.J. Towers, Dalal Street</b> <b>Mumbai- 400001</b> <b>(BSE Scrip Code: 532022)</b>	<b>The Manager</b> <b>National Stock Exchange of India Limited</b> <b>Exchange Plaza, Bandra Kurla Complex,</b> <b>Bandra (E), Mumbai- 400051</b> <b>(NSE Symbol: FILATFASH)</b>
--	--

Dear Sir/ Madam,

**Unit: Filatex Fashions Limited**

**Sub: Outcome of Board Meeting for the financial results for quarter and half year ended 30.09.2024 under Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

\*\*\*

With reference to the subject cited, this is to inform the Exchanges that the Board of Directors of Filatex Fashions Limited at their meeting held on Thursday, 14th November 2024 at 04:00 P.M. at the registered office of the Company considered and approved the following:

1. Un-Audited Financial Results (standalone and consolidated) for the quarter and half year ended 30.09.2024. (Attached)
2. Limited Review Report (standalone and consolidated) for the quarter and half year ended 30.09.2024. (Attached)

The Meeting concluded at 08:45 p.m.

Thanking you.

Yours sincerely,

**For Filatex Fashions Limited**

  
**Chintala Srinivasa Rao**  
**Company Secretary and Compliance Officer**

## Filatex Fashions Limited

Reg Office: D.No 1-80-40-SP-58-65, Shilpa Homes Layout, Gachibowli, K.V.Rangareddy, Seri Lingampally, Telangana, India, 500032.

**CIN: L5149TG1994PLC017158**

Tel No. 040-29569590, Email id: unisox@yahoo.com,  
Fax No.040-66748930, Website: www.filatexfashions.co.in

### Statement of Standalone unaudited Results for the Half year ended 30th September 2024

S.No.	Particulars	Quarter ended			Half Year ended		Rs in Lakhs
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	Year ended
		Un audited	Un audited	Un audited	Un audited	Un audited	31-03-2024 Audited
<b>1</b>	<b>INCOME:</b>						
	(a) Revenue from Operations	3,533.10	2,421.34	4,577.48	5,954.44	6,489.75	17,115.81
	(b) Other Income	0.10	0.70	0.19	0.80	0.46	262.07
	<b>Total Income</b>	<b>3,533.20</b>	<b>2,422.04</b>	<b>4,577.67</b>	<b>5,955.23</b>	<b>6,490.21</b>	<b>17,377.89</b>
<b>2</b>	<b>EXPENSES:</b>						
	(a) Cost of Material Consumed	3,276.50	2,465.43	3,885.43	5,741.92	5,417.38	15,686.70
	(b) Changes in Inventory of finished goods, Work-in-progress	-343.48	-488.36	-	-831.83	-	-649.63
	(c) Employee Benefit Expense	93.85	81.69	70.94	175.54	119.12	277.41
	(d) Finance Cost	39.52	39.88	36.48	79.40	72.16	158.65
	(e) Depreciation and Amortization expense	33.96	16.80	12.59	50.76	24.03	61.29
	(f) Other Expenses	138.95	75.80	312.62	214.75	374.76	659.17
	<b>Total Expenses</b>	<b>3,239.30</b>	<b>2,191.24</b>	<b>4,318.06</b>	<b>5,430.54</b>	<b>6,007.45</b>	<b>16,193.58</b>
<b>3</b>	Profit before exceptional items and tax	<b>293.89</b>	<b>230.80</b>	<b>259.61</b>	<b>524.69</b>	<b>482.76</b>	<b>1,184.30</b>
<b>4</b>	Add(+)/ Loss(-) Exceptional Items						
<b>5</b>	Profit/ (Loss) before tax	<b>293.89</b>	<b>230.80</b>	<b>259.61</b>	<b>524.69</b>	<b>482.76</b>	<b>1,184.30</b>
<b>6</b>	Tax Expenses						
	Current Tax	<b>83.12</b>	57.17	69.06	140.30	131.53	306.53
	Deferred tax	-1.93	1.01	3.83	-0.92	5.08	4.91
<b>7</b>	<b>Profit(Loss) for the period/ year</b>	<b>212.70</b>	<b>172.62</b>	<b>186.72</b>	<b>385.31</b>	<b>346.15</b>	<b>872.86</b>
<b>8</b>	Other Comprehensive Income						
<b>A</b>	(i) Items that will not be reclassified to profit or loss		-	-			-
	(ii) Income Tax relating to the items that will not be reclassified to profit or loss		-	-			-
<b>B</b>	(i) Items that will be reclassified to profit or loss		-	-			-
	(ii) Income Tax relating to the items that will be reclassified to profit or loss		-	-			-
	<b>Comprehensive Income for the period / year</b>						
<b>9</b>	Total Comprehensive Income for the period / year	212.70	172.62	186.72	385.31	346.15	872.86
<b>10</b>	Paid up Equity Share Capital (Face Value of Rs.1/- each)	83,340.73	83,340.73	83,340.73	83,340.73	83,340.73	83,340.73
<b>11</b>	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	1,46,888.71	1,46,888.71	3,459.84	1,46,888.71	3,459.84	3,459.84
<b>12</b>	Earning per Equity Share						
	a) Basic (Amount in Rupees)	0.003	0.010	0.011	0.005	0.500	0.05
	b) Diluted (Amount in Rupees)	0.003	0.010	0.011	0.005	0.500	0.09



**FILATEX FASHIONS LIMITED**

CIN: L51491TG1994PLC017158

Regd Office : D.No 1-80-40-SP-58-65, Shilpa Homes Layout, Gachibowli,K.V.Rangareddy,  
Serilingampally, Telangana, India, 500032.

Standalone Balance sheet as at 30th September 2024

Amount in lakhs

Particulars	30 September 2024	31 March 2024
<b>ASSETS</b>		
<b>Non Current Assets</b>		
(a) Property, plant and equipment	569.19	536.68
(b) Capital work-in-progress	135.00	135.00
(c) Other Intangible Assets		
(d) Financial assets		
(i) Investments	2,21,056.00	2,21,056.00
(ii) Loans	2,487.74	2,885.87
(iii) Other Financial Assets		
(e) Deferred Tax Assets (net)	15.14	14.22
(f) Other Non-current assets	426.49	426.49
	<b>2,24,689.56</b>	<b>2,25,054.27</b>
<b>Current Assets</b>		
(a) Inventories	2,704.91	1,450.58
(b) Financial assets		
(i) Trade receivables	16,443.40	14,708.45
(ii) Cash and Cash equivalents	23.46	39.68
(iii) Bank balances other than (b) above	16.21	16.21
(c) Other current assets	2,619.13	2,579.23
	<b>21,807.11</b>	<b>18,794.14</b>
<b>Total Assets</b>	<b>2,46,496.67</b>	<b>2,43,848.41</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	83,340.73	83,340.73
Other equity	1,47,274.02	1,46,888.71
<b>Total Equity</b>	<b>2,30,614.75</b>	<b>2,30,229.43</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Financial Liabilities		
(a) Borrowings	<b>5,131.42</b>	<b>5,020.63</b>
<b>Current liabilities</b>		
Financial liabilities		
(a) Trade payables	9,242.62	7,204.97
(b) Other financial liabilities	325.55	325.55
Provisions	1,076.39	936.10
Other Current Liabilities	105.93	131.73
	<b>10,750.50</b>	<b>8,598.34</b>
<b>Total Equity and liabilities</b>	<b>2,46,496.67</b>	<b>2,43,848.41</b>



**FILATEX FASHIONS LIMITED**

CIN: L51491TG1994PLC017158

Regd Office : D.No 1-80-40-SP-58-65, Shilpa Homes Layout, Gachibowli, K.V.Rangareddy, Serilingampally, Telangana, India, 500032.

**Standalone Profit and loss statement for the Half year ended 30th september, 2024**

*Amount in Lakhs.*

S No.	Particulars	30 September 2024	31 March 2024
	<b>Income</b>		
I	Revenue from operations	5,954.44	17,115.81
II	Other income	0.80	262.07
III	Net gain on de-recognition of financial assets at amortized cost		
IV	Net gain on reclassification of financial assets		
III	<b>Total Income (I+II)</b>	<b>5,955.23</b>	<b>17,377.89</b>
	<b>Expenses</b>		
IV	Cost of materials consumed	5,741.92	15,686.70
	Changes in inventories of finished goods, stock-in-trade and work-in-progress	-831.83	-649.63
	Employee benefits expense	175.54	277.41
	Finance costs	79.40	158.65
	Depreciation and amortization expense	50.76	61.29
	Other expenses	214.75	659.17
	<b>Total expenses</b>	<b>5,430.54</b>	<b>16,193.58</b>
V	Profit/(loss) before exceptional and tax (III-IV)	524.69	1,184.30
VI	Exceptional items		
VII	<b>Profit before tax (V-VI)</b>	<b>524.69</b>	<b>1,184.30</b>
VIII	Tax expense:		
	Current tax	140.30	306.53
	Deferred tax	-0.92	4.91
IX	Profit/(loss) for the period from continuing operations (VII-VIII)	<b>385.31</b>	<b>872.86</b>
X	Profit/(loss) from discontinued operations		
XI	Tax expense of discontinued operations		
XII	Profit/(loss) from discontinued operations (after tax) (X-XI)		
XIII	Profit/(loss) for the period (IX+XII)	385.31	872.86
XIV	Other comprehensive Income		
	A (i) Items that will not be reclassified to profit or loss		
	(ii) Income tax relating to items that will not be reclassified to profit or loss		
	B (i) Items that will be reclassified to profit or loss		
	(ii) Income tax relating to items that will be reclassified to profit or loss		
XV	Total comprehensive income for the period (XIII+XIV)	385.31	872.86
XVI	Earnings per equity share (for continuing operation)		
	(1) Basic	0.005	0.05
	(2) Diluted	0.005	0.09
XVII	Earnings per equity share (for discontinued operation)		
	(1) Basic	-	-
	(2) Diluted	-	-
XVIII	Earnings per equity share (for discontinued & continuing operations)		
	(1) Basic	0.005	0.05
	(2) Diluted	0.005	0.09



**FILATEX FASHIONS LTD**  
**CIN: L51491TG1994PLC017158**  
**Unaudited Standalone Cash flow Statement as at 30th September 2024**

	Particulars	For the half year ended 30th September,2024		For the year ended 31st March,2024	
<b>A</b>	<b>Cash flow from Operating activities</b>				
	Profit before tax		524.69		1,184.30
	Adjustments for:				
	Depreciation and Amortisation	50.76		61.29	
	Interest expense	79.40		158.65	
	Interest Income	-0.65		-258.06	
	<b>Operating Profit Before Working Capital Changes</b>		<b>129.51</b>		<b>-38.12</b>
	Change in Trade Receivables	-1,734.95	<b>654.20</b>	-667.05	<b>1,146.18</b>
	Change in Deposits, loans and advances	398.13		1,203.90	
	Change in Inventories	-1,254.34		-756.35	
	Change in Other Non current Assets	-		-8.36	
	Change in Other Current Assets	-39.90		920.48	
	Change in Trade Payables	2,037.65		-632.16	
	Change in Other Financial Liabilities	-		156.75	
	Change in Provisions	-		129.31	
	Change in Other Current liabilities	-25.79		6.58	
	Cash Generated from Operating activities		<b>-619.19</b>		<b>353.10</b>
	less: Taxes Paid		35.01		1,499.29
	<b>Net Cash Generated from Operating activities</b>		<b>-0.00</b>		<b>-15.39</b>
			<b>35.01</b>		<b>1,514.68</b>
<b>B</b>	<b>Cash flow from Investment activities</b>				
	Capital Expenditure on Fixed Assets including CWIP	-83.28		-258.07	
	Cash Paid for Purchase of Investments	-		-2,21,056	
	Interest received On Fixed Deposits	0.65		258.06	
	<b>Net Cash flows from Investing Activities</b>		<b>-82.64</b>		<b>-2,21,056.01</b>
<b>C</b>	<b>Cash flow from Financing activities</b>				
	Increase in Share Capital including Premium			2,21,056	
	Increase in money received against share warrants			-	
	Repayment of Long term & Short term Borrowings	110.79		-1,493.59	
	Interest paid on borrowings	-79.40		-158.65	
	<b>Net Cash flow from Financing activities</b>		<b>31.40</b>		<b>2,19,403.76</b>
	<b>Net Cash Increase in Cash and Cash Equivalents (A+B+C)</b>		<b>-16.23</b>		<b>-137.57</b>
	<b>Cash and Cash equivalents at the beginning of the Year</b>		<b>55.89</b>		<b>193.46</b>
	<b>Cash and Cash equivalents at the end of the Year</b>		<b>39.67</b>		<b>55.89</b>





# PUNDARIKASHYAM AND ASSOCIATES

## CHARTERED ACCOUNTANTS

# 1-8-435/436, 2nd Floor, Durga Towers, Beside Rasoolpura Metro Station, Begumpet,  
Hyderabad, Telangana - 500016. Cell : 9440464339, Ph : 040-35175033

E-mail : info@pkas.in / infoong@pkas.in

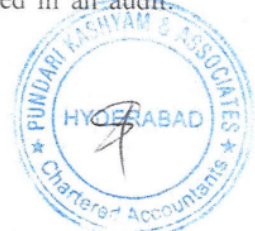
GSTIN : 36AAJFP6218J1ZY

- Branches : 1. Door No. 76-14-243/1A, Vasavi Kalyana Mandapam Road, Sivalayam Centre, Bhavani Puram, Vijayawada - 12.  
2. 7-310, Shop No. 204, Padma Towers, South Bypass Road, Ongole, 523001.  
3. Flat No. 202, 2nd Floor, Vijaya Ganapathi Nilayam, Ayyappa Nagar, Murali Nagar, Near Masjid Junction,  
Visakhapatnam, Andhra Pradesh - 530007.

**INDEPENDENT AUDITORS REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED STANDALONE FINANCIAL RESULTS OF FILATEX FASHIONS LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED**

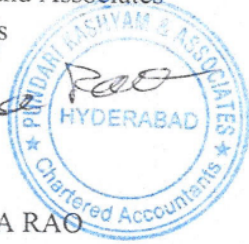
To  
The Board of Directors Of  
FILATEX FASHIONS LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of FILATEX FASHIONS LIMITED ("the Company"), for the half year ended September 30<sup>th</sup> 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. This statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We have conducted our review of the Statement 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.



4. Based on our review conducted as stated in paragraph 3 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Pundarikashyam and Associates  
Chartered Accountants  
FRN: 011330S



B. Surya Prakash Rao  
B. SURYA PRAKASA RAO  
Partner  
M.No 205125  
UDIN: 24205125BKAFDN3022

Place: Hyderabad  
Date: 14.11.2024

## Filatex Fashions Limited

Reg Office: D.No 1-80-40-SP-58-65, Shilpa Homes Layout, Gachibowli, K.V.Rangareddy, Seri Lingampally, Telangana, India, 500032.

**CIN: L5149TG1994PLC017158**

Tel No. 040-29569590, Email id: unisox@yahoo.com,  
Fax No.040-66748930, Website: www.filatexfashions.co.in

### Statement of Consolidated Unaudited Results for the Half year ended 30th September 2024

Rs in Lakhs

S.No.	Particulars	Quarter Ended			Half Year ended		Year ended
		30-09-2024 Un audited	30-06-2024 Un audited	30-09-2023 Un audited	30-09-2024 Un audited	30-09-2023 Un audited	31-03-2024 Audited
<b>1</b>	<b>INCOME:</b>						
	(a) Revenue from Operations	3,712.50	2660.55	4,577.48	6,373.05	6489.75	6,700.54
	(b) Other Income	0.10	0.70	0.19	0.80	0.46	259.33
	<b>Total Income</b>	<b>3,712.60</b>	<b>2661.25</b>	<b>4577.67</b>	<b>6,373.85</b>	<b>6,490.21</b>	<b>6,959.87</b>
<b>2</b>	<b>EXPENSES:</b>						
	(a) Cost of Material Consumed	3,451.15	2702.26	3885.43	6,153.41	5417.38	6,685.38
	(b) Changes in Inventory of finished goods, Work-in-progress	-354.41	-489.67	-	-844.08	-	-352.91
	(c) Employee Benefit Expense	94.60	82.44	70.94	177.04	119.12	77.63
	(d) Finance Cost	39.55	39.88	36.48	79.43	72.16	49.11
	(e) Depreciation and Amortization expense	33.96	16.80	12.59	50.76	24.03	22.67
	(f) Other Expenses	141.96	76.6	319.22	218.56	381.35	194.00
	<b>Total Expenses</b>	<b>3,406.81</b>	<b>2428.31</b>	<b>4324.66</b>	<b>5,835.12</b>	<b>6,014.04</b>	<b>6,675.90</b>
<b>3</b>	Profit before exceptional items and tax	<b>305.79</b>	<b>232.94</b>	<b>253.01</b>	<b>538.73</b>	<b>476.17</b>	<b>283.98</b>
<b>4</b>	Add(+)/ Loss(-) Exceptional Items						
<b>5</b>	Profit/ (Loss) before tax	<b>305.79</b>	<b>232.94</b>	<b>253.01</b>	<b>538.73</b>	<b>476.17</b>	<b>283.98</b>
<b>6</b>	Tax Expenses						
	Current Tax	86.24	57.71	69.06	143.95	131.54	31.92
	Deferred tax	-1.93	1.01	3.83	-0.92	5.08	-4.66
<b>7</b>	<b>Profit(Loss) for the period/ year</b>	<b>221.48</b>	<b>174.22</b>	<b>180.12</b>	<b>395.70</b>	<b>339.55</b>	<b>256.71</b>
<b>8</b>	Other Comprehensive Income						
<b>A</b>	(i) Items that will not be reclassified to profit or loss						-
	(ii) Income Tax relating to the items that will not be reclassified to profit or loss						-
<b>B</b>	(i) Items that will be reclassified to profit or loss						-
	(ii) Income Tax relating to the items that will be reclassified to profit or loss						-
	<b>Comprehensive Income for the period / year</b>						-
<b>9</b>	Total Comprehensive Income for the period / year	221.48	174.22	180.12	395.70	339.55	256.71
<b>10</b>	Paid up Equity Share Capital (Face Value of Rs.1/- each)	83,340.73	83,340.73	83,340.73	83,340.73	83,340.73	83,340.73
<b>11</b>	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	1,46,888.71	1,46,888.71	3,459.84	1,46,888.71	3,459.84	3,459.84
<b>12</b>	Ear #						
	a) Basic (Amount in Rupees)	0.003	0.0105	0.011	0.005	0.02	0.015
	b) Diluted (Amount in Rupees)	0.003	0.0105	0.011	0.005	0.02	0.027





**FILATEX FASHIONS LIMITED**

CIN: L51491TG1994PLC017158

Regd Office : D.No 1-80-40-SP-58-65, Shilpa Homes Layout, Gachibowli, K.V.Rangareddy, Seri Lingampally,  
Telangana, India, 500032.

Consolidated Balance sheet as at 30th September, 2024

Rs.in Lakhs

Particulars	30 September 2024	31 March 2024
<b>ASSETS</b>		
<b>Non Current Assets</b>		
(a) Property, plant and equipment	569.19	536.68
(b) Capital work-in-progress	135.00	135.00
(c) Goodwill	2,19,472.20	2,19,472.20
(d) Other Intangible Assets		
(e) Intangible Assets under Development		
(f) Biological Assets		
(g) Financial assets		
(i) Investments	102.00	102.00
(ii) Loans	2,798.09	3,194.30
(iii) Other Financial Assets		
(h) Deferred Tax Assets (net)	15.14	14.22
(i) Other Non-current assets	426.49	426.49
	<b>2,23,518.11</b>	<b>2,23,880.90</b>
<b>Current Assets</b>		
(a) Inventories	2,747.90	1,481.32
(b) Financial assets		
(i) Trade receivables	17,433.78	15,289.75
(ii) Cash and Cash equivalents	27.29	42.23
(iii) Bank balances other than (b) above	16.21	16.21
(c) Other current assets	3,478.31	3,357.51
	<b>23,703.50</b>	<b>20,187.01</b>
<b>Total Assets</b>	<b>2,47,221.61</b>	<b>2,44,067.91</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	83,340.73	83,340.73
(b) Other equity	1,47,284.21	1,46,888.71
(c) Non Controlling Interest	30.46	30.26
<b>Total Equity</b>	<b>2,30,655.39</b>	<b>2,30,259.70</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Financial Liabilities		
(a) Borrowings	<b>5,233.42</b>	<b>5,127.63</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Trade payables	9,787.47	7,262.78
(ii) Other financial liabilities	325.55	325.55
(b) Provisions	1,083.45	939.51
(c) Other Current Liabilities	136.32	152.74
	<b>11,332.80</b>	<b>8,680.58</b>
<b>Total Equity and liabilities</b>	<b>2,47,221.61</b>	<b>2,44,067.91</b>



**FILATEX FASHIONS LIMITED**

CIN: L51491TG1994PLC017158

Regd Office : D.No 1-80-40-SP-58-65, Shilpa Homes Layout, Gachibowli, K.V.Rangareddy, Seri Lingampally,  
Telangana, India, 500 032

**Consolidated Profit and loss statement for the Half year ended 30th September, 2024**

Rs in Lakhs

S No.	Particulars	30 September 2024	31 March 2024
	<b>Income</b>		
I	Revenue from operations	6,373.05	17,640.81
II	Other income	0.80	262.08
III	Net gain on de-recognition of financial assets at amortized cost		
IV	Net gain on reclassification of financial assets		
III	<b>Total Income (I+II)</b>	<b>6,373.85</b>	<b>17,902.90</b>
IV	<b>Expenses</b>		
	Cost of materials consumed	6,153.41	16,189.78
	Changes in inventories of finished goods, stock-in-trade and work-in-progress	-844.08	-657.35
	Employee benefits expense	177.04	286.71
	Finance costs	79.43	158.70
	Depreciation and amortization expense	50.76	61.29
	Net loss on de-recognition of financial assets at amortized cost		
	Net loss on reclassification of financial assets		
	Other expenses	218.56	666.36
	<b>Total expenses</b>	<b>5,835.12</b>	<b>16,705.48</b>
V	Profit/(loss) before exceptional and tax (III-IV)	538.73	1,197.41
VI	Exceptional items		
VII	<b>Profit before tax (V-VI)</b>	<b>538.73</b>	<b>1,197.41</b>
VIII	Tax expense:		
	Current tax	143.95	309.94
	Deferred tax	-0.92	4.91
IX	Profit/(loss) for the period from continuing operations (VII-VIII)	<b>395.70</b>	<b>882.56</b>
X	Profit/(loss) from discontinued operations		
XI	Tax expense of discontinued operations		
XII	Profit/(loss) from discontinued operations (after tax) (X-XI)		
XIII	Profit/(loss) for the period (IX+XII)	395.70	882.56
XIV	Other comprehensive Income		
	A (i) Items that will not be reclassified to profit or loss		
	(ii) Income tax relating to items that will not be reclassified to profit or loss		
	B (i) Items that will be reclassified to profit or loss		
	(ii) Income tax relating to items that will be reclassified to profit or loss		
XV	Total comprehensive income for the period (XIII+XIV)	395.70	882.56
XVI	Earnings per equity share (for continuing operation)		
	(1) Basic	0.005	0.05
	(2) Diluted	0.001	0.09
XVII	Earnings per equity share (for discontinued operation)		
	(1) Basic	-	-
	(2) Diluted	-	-
XVIII	Earnings per equity share (for discontinued & continuing operations)		
	(1) Basic	0.005	0.05
	(2) Diluted	0.001	0.09



**FILATEX FASHIONS LIMITED**  
CIN: L51491TG1994PLC017158

Regd Office : D.No 1-80-40-SP-58-65, Shilpa Homes Layout, Gachibowli, K.V.Rangareddy, Seri Lingampally,  
Telangana, India, 500 032

**Consolidated Statement of Cash Flows for the Year ended 30th September 2024**

Rs in Lakhs

	Particulars	For the Period ended 30th September, 2024		For the year ended 31st March, 2024	
<b>A</b>	<b>Cash flow from Operating activities</b>				
	Profit before tax		538.73		1,197.41
	Adjustments for:				
	Depreciation and Amortisation	50.76		61.29	
	Profit Share of Holding Company & Non Controlling Interest	-0.19		-13.81	
	Interest expense	79.43		158.70	
	Interest Income	-0.65		-258.07	
	<b>Operating Profit Before Working Capital Changes</b>		<b>129.35</b>		<b>-51.89</b>
	Change in Trade Receivables	-2,144.03		-1,246.55	
	Change in Deposits, loans and advances	396.21		1,945.94	
	Change in Inventories	-1,266.59		-764	
	Change in Other Non current Assets	-		-0.36	
	Change in Other Current Assets	-120.81		144.56	
	Change in Trade Payables	2,524.69		-580.21	
	Change in Other Financial Liabilities	-		156.75	
	Change in Provisions	-		129.31	
	Change in Other Current liabilities	-16.44		21.57	
	Cash Generated from Operating activities		<b>-627</b>		<b>-193.06</b>
	less: Taxes Paid		41.11		952.46
	<b>Net Cash flows from Operating activities</b>		<b>0.00</b>		<b>-13.62</b>
			<b>41.11</b>		<b>966.08</b>
<b>B</b>	<b>Cash flow from Investment activities</b>				
	Capital Expenditure on Fixed Assets including CWIP	-83.27		-258.07	
	Cash Paid for Purchase of Investments	-		-32.00	
	Goodwill	-		-2,19,472	
	Interest received On Fixed Deposits	0.65		258.07	
	<b>Net Cash flows from Investing Activities</b>		<b>-82.63</b>		<b>-2,19,504.20</b>
<b>C</b>	<b>Cash flow from Financing activities</b>				
	Increase in Share Capital including Premium	-		2,21,085	
	Increase in money received against share warrants	-		-	
	Repayment of Long term & Short term Borrowings	105.79		-2,551.59	
	Interest paid on borrowings	-79.43		-158.70	
	<b>Net Cash flow from Financing activities</b>		<b>26.37</b>		<b>2,18,374.72</b>
	<b>Net Cash Increase in Cash and Cash Equivalents (A+B+C)</b>		<b>-15.15</b>		<b>-163.40</b>
	<b>Cash and Cash equivalents at the beginning of the Year</b>		<b>58.44</b>		<b>221.84</b>
	<b>Cash and Cash equivalents at the end of the Year</b>		<b>43.29</b>		<b>58.44</b>





# PUNDARIKASHYAM AND ASSOCIATES

CHARTERED ACCOUNTANTS

D.No. 3-6-666, 3rd Floor, Barwale Chambers, Street No.11, Himayat Nagar,  
Hyderabad - 500 029, Cell : 9440464339, Ph : 040 - 40072693,  
E-mail: info@pkas.in / infoong@pkas.in / info.vizag@pkas.in

GSTIN : 36AAJFP6218J1ZY

- Branches : 1. Door No. 76-14-243/1A, Vasavi Kalyana Mandapam Road, Sivalayam Centre, Bhavani Puram, Vijayawada - 12.  
2. 7-310, Shop No. 204, Padma Towers, South Bypass Road, Ongole, 523001.  
3. Flat No. 202, 2nd Floor, Vijaya Ganapathi Nilayam, Ayyappa Nagar, Murali Nagar, Near Masjid Junction, Visakhapatnam, Andhra Pradesh - 530007.

## INDEPENDENT AUDITOR'S REVIEW REPORT ON CONSOLIDATED UNAUDITED QUARTERLY AND YEAR TO DATE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

To  
The Board of Directors  
M/s FILATEX FASHIONS LIMITED

1. We have reviewed the accompanying statement of Unaudited consolidated financial results of M/s **FILATEX FASHIONS LIMITED** (the "Holding Company") and its Subsidiary (the Holding Company and its subsidiaries together referred to as "the Group") for the half year ended 30<sup>th</sup> September 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ('the act'), and other accounting principles generally accepted in India. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of personnel 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 specified under section 143(10) of the Act, 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.



We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The statement includes the results of the following entities:

1. Filatex Mines And Minerals Private Limited

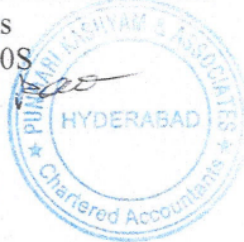
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The accompanying Statements include the unaudited interim financial results and other financial information, in respect of one subsidiary, whose unaudited interim financial results include total revenues of Rs 418.61 lakhs, total net profit after tax of Rs.10.39 lakhs, for the half year ended September 30, 2024, as considered in the Statement which have been reviewed by their respective independent auditors. The independent auditor's reports on unaudited interim financial results and other financial information of these entity have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of this subsidiary is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement in respect of matters stated in para above is not modified with respect to our reliance on the work done and the reports of the other auditors.

**For Pundarikashyam and Associates**

Chartered Accountants

Firm Regn. No.011330S



*B. Surya Prakasa Rao*

B. Surya Prakasa Rao  
Partner

Membership No.205125

UDIN: 24205125BKAFDP3918

Place: Hyderabad

Date: 14.11.2024