

Candour Techtex Limited

(Formerly known as Chandni Textiles Engineering Industries Ltd)

Regd Office: 108/109, T.V. Industrial Estate, 52, S.K.Ahira Marg, Worli, Mumbai-400030, Maharashtra, India Phone:022-24950328; Mobile no.: 9324802995 / 9324802991. Email: jrgroup@jrmehtha.com; sales@cteil.com

CIN: L25209MH1986PLC040119

Date: February 13, 2024

To
The BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai – 400001

To,
The Metropolitan Stock Exchange of India Limited,
Building A, Unit 205A, 2nd Floor,
Piramal Agastya Corporate Park, L.B.S Road,
Kurla West, Mumbai – 400070

Scrip Code: 522292
Scrip Id: CANDOUR

MSEI Symbol: CANDOUR

Sub: Outcome of Board Meeting of Candour Techtex Limited ('the Company') held on 13th February, 2025

Kindly refer to our letter dated 7th February, 2025 on the subject.

Pursuant to the provisions of Regulation 30, 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), the Board of Directors of the Company at its meeting held today, i.e. 13th February, 2025, has inter alia, approved the Unaudited Financial Results of the Company for the quarter ended 31st December, 2024.

In this regard, please find enclosed the following:

- Unaudited Financial Results for the quarter ended 31st December, 2024;
- Limited Review Reports by the Statutory Auditors.

Further, we are arranging to publish the above-mentioned financial results in newspapers as per Regulation 47 of the Listing Regulations.

The above information is also available on the website of the Company at <https://www.cteil.com/>

The meeting of the Board commenced at 3:00 pm and concluded at 4.00 pm

You are requested to take the above information on record.

For Candour Techtex Limited

JAYESH
RAMNIKLA
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JAYESH RAMNIKLAL
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Jayesh Ramniklal Mehta
Managing Director
DIN: 00193029

Independent Auditor's Review Report on the Quarterly 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
Candour Techtex Limited,
Mumbai**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **CANDOUR TECHTEX LIMITED** ("the Company"), for the quarter and nine months ended 31 December 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Regulations') as amended (the "Listing Regulations").
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 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.
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). 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 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.

**ASHISH
JAYANTILAL JAIN**

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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 of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards 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 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 Ambavat Jain & Associates LLP
Chartered Accountants
ICAI Firm Registration No: 109681W

ASHISH
JAYANTILAL JAIN

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Ashish J Jain
Partner
Membership No.111829

Place: Mumbai
Date: 13 February 2025

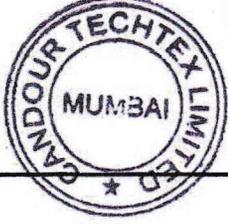
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CIN: L25209MH1986PLC040119

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED 31ST DECEMBER, 2024

PART I		Rs in lacs					
Sr.No	Particulars	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
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income						
I	Revenue from Operations	4,642.82	3,975.50	4,401.13	13,427.86	14,256.69	18,473.41
II	Other income	22.34	51.17	42.05	112.87	139.46	250.04
III	Total Income from operations	4,665.17	4,026.68	4,443.18	13,540.73	14,396.15	18,723.45
IV	Expenses						
	a. Cost of materials consumed	209.08	281.16	192.56	665.27	1,000.95	1,089.58
	b. Purchase of Stock in trade	4,036.40	3,256.21	3,871.90	11,437.18	12,263.61	16,115.16
	c. Changes in Inventories of finished goods & stock in trade	(20.37)	14.70	13.91	42.27	4.14	(30.52)
	d. Manufacturing expenses	56.03	70.57	111.17	202.63	308.67	417.91
	e. Employees benefit expenses	119.00	118.61	134.13	359.31	417.73	542.67
	f. Finance costs	74.67	76.64	67.16	225.24	175.67	260.42
	g. Depreciation and amortisation expense	98.19	99.07	89.96	296.18	249.82	350.49
	h. Other expenses	48.16	25.78	22.52	98.44	89.66	125.96
	Total Expenses	4,621.17	3942.74	4503.31	13326.52	14510.26	18871.67
V	Profit / (Loss) before Exceptional items and tax (III - IV)	44.00	83.92	(60.13)	214.22	(114.10)	(148.22)
VI	Exceptional items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V + VI)	44.00	83.92	(60.13)	214.22	(114.10)	(148.22)
VIII	Tax Expenses						
	Current Tax	7.25	15.54	2.99	36.25	2.99	2.99
	Deferred Tax	8.66	15.10	(11.19)	36.51	(26.20)	(45.51)
IX	Profit / (Loss) for the period (VII - VIII)	28.09	53.29	(51.93)	141.46	(90.89)	(105.70)
X	Other Comprehensive Income for the period (net of tax)						
	(a) items that will not be classified to profit & loss account						
	(i) Remeasurement of defined benefit plan	-	-	-	-	-	0.33
	(ii) income-tax related to item no.(i) above	-	-	-	-	-	-
	Other Comprehensive Income for the period (net of tax)	-	-	-	-	-	0.33
XI	Total Comprehensive Income for the period (IX + X)	28.09	53.29	(51.93)	141.46	(90.89)	(105.37)
XII	Paid-up equity share capital (Face Value Rs. 10/- per share)	1,693.73	1,693.73	1,693.73	1,693.73	1,693.73	1,693.73
XIII	Other equity (excluding revaluation reserve)						1,069.26
XIV	Earnings per Equity Share						
(a)	Basic (annualised)	0.17	0.31	(0.31)	0.84	(0.54)	(0.62)
(b)	Diluted (annualised)	0.17	0.31	(0.31)	0.84	(0.54)	(0.62)
NOTES:							
1)	The above results were reviewed and recommended by the Audit Committee, for approval by the Board, at its Meeting held on 13th February, 2025 and were approved and taken on record at the Meeting of the Board of Directors of the Company held on that date.						
2)	The financial results of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated July 5, 2016.						
3)	Figures for previous quarters / year have been regrouped / restated where necessary.						
Place : Mumbai Date: 13-02-2025		 J.R. Mehta Managing Director (DIN 00193029)			 By Order of the Board For Candour Techtex Limited		

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CIN: L25209MH1986PLC040119

Segment wise Revenue, Results and Capital Employed for the quarter & nine months ended 31st December, 2024

Sr. No.	Particulars	Rs in lacs					
		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
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Segment Revenue						
a.	Textile Division	245.65	371.73	255.88	926.78	1,125.14	1,201.14
b.	Plastic Division	91.71	148.10	110.10	416.68	376.20	467.41
c.	Trading Division	4,161.24	3,356.92	3,991.65	11,790.91	12,643.22	16,613.89
d.	Technical Textile Division	92.27	98.76	43.51	241.53	112.12	190.97
e.	Unallocated	51.96	-	-	51.96	-	-
	Total	4,642.82	3,975.50	4,401.14	13,427.86	14,256.69	18,473.41
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operations	4,642.82	3,975.50	4,401.14	13,427.86	14,256.69	18,473.41
2	Segment Results						
	Profit / (loss) before tax and interest						
a.	Textile Division	16.57	26.76	(8.31)	49.05	38.02	(4.14)
b.	Plastic Division	11.90	122.12	(7.23)	241.08	(120.00)	(145.40)
c.	Trading Division	123.97	99.55	116.78	350.80	370.18	500.38
d.	Technical Textile Division	(142.48)	(151.48)	(134.00)	(438.07)	(399.79)	(548.07)
	Total	9.97	96.94	(32.74)	202.87	(101.58)	(197.23)
	Less : i. Interest	5.53	4.79	1.89	12.55	6.23	8.07
	ii. (Profit) /Loss from dealing in Securities Derivatives	-	-	-	-	(31.04)	(31.04)
	iii. Other un-allocable expenditure net off un-allocable income	(39.56)	8.23	25.50	(23.90)	37.33	(26.04)
	Total Profit / (Loss) Before Tax	44.00	83.92	(60.13)	214.22	(114.10)	(148.22)
3	Capital Employed						
	Segment Assets						
a.	Textile Division	530.95	600.15	503.70	530.95	503.70	429.20
b.	Plastic Division	965.60	1,078.94	1,169.85	965.60	1,169.85	1,030.48
c.	Trading Division	381.78	322.31	1,839.94	381.78	1,839.94	264.94
d.	Technical Textile Division	5,006.75	4,938.54	5,424.51	5,006.75	5,424.51	5,119.49
e.	Unallocable	456.76	859.56	279.71	456.76	279.71	527.60
	Total	7,341.84	7,799.49	9,217.71	7,341.84	9,217.71	7,371.71
	Segment Liabilities						
a.	Textile Division	119.44	207.39	111.68	119.44	111.68	78.09
b.	Plastic Division	457.64	597.43	530.58	457.64	530.58	573.31
c.	Trading Division	452.37	718.03	1,943.47	452.37	1,943.47	262.94
d.	Technical Textile Division	3,195.93	3,166.30	3,726.37	3,195.93	3,726.37	3,407.83
e.	Unallocable	212.02	233.99	128.15	212.02	128.15	286.55
	Total	4,437.41	4,923.14	6,440.25	4,437.41	6,440.25	4,608.72
	Total Capital Employed in the Company	2,904.44	2,876.35	2,777.46	2,904.44	2,777.46	2,762.99

By Order of the Board
For Candour Techtex Limited

Place : Mumbai
Date: 13-02-2025



J.R. Mehta
Managing Director
DIN 00193029