



Active Clothing Co. Limited

To

Date: 14.02.2025

**BSE Limited
Listing Compliance
P J Towers, Dalal Street,
Mumbai - 400001, India**

Subject: OUTCOME OF BOARD MEETING DATED 14th FEBRUARY, 2025

Ref: Scrip Code 541144 (Active Clothing Co Limited)

Dear Sir,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that Board of Directors of the Company in its Meeting held on 14th February, 2025 have inter alia:

1. Approved and adopted the Un-audited Financial Results for the Quarter and Nine months ended 31st December, 2024 and the Limited Review Report issued by Kapoor Rajesh & Associates, Chartered Accountants, Statutory Auditors of the Company. (Copy Enclosed)

The Board meeting was commenced at 11:30 AM and concluded at 12:35 PM.

This is for your information and record. Kindly acknowledge the receipt and oblige.

**Thanking You
For Active Clothing Co Limited**

**Managing Director
Rajesh Kumar Mehra
DIN:00026176**

CIN NO: L51311PB2002PLC033422

REGISTERED OFFICE:
Plot No. E-225, Industrial Focal Point, Phase 8 B
SAS Nagar, Mohali 160059
Punjab, India. Phone: +91-172-4313300

FACTORY :
Village Badali Ala Singh, Ghel Link Road
District Fatehgarh Sahib 140406, Punjab, India
Phone: +91-1763-506000

ACTIVE CLOTHING CO LIMITED

Registered Office :E-225, INDUSTRIAL AREA, PHASE-VIII-B, MOHALI

Email: cscoc@activesourcing.org, Website: www.activesourcing.org

CIN: L51311PB2002PLC033422, Tel: 0172-4313300

Notes to Unaudited Standalone Financial Results

- 1 That the standalone financial results for the quarter ended December, 31, 2024 have been reviewed by the Audit Committee and taken on record by Board of Directors in their respective meeting held on 14th February, 2025. The limited review as required under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 (as amended) has been completed by the Statutory Auditors.
- 2 That standalone financial result have been prepared in accordance with the recognition and measurement principles of the Indian Accounting Standards ('Ind AS') as notified under the Companies (Indian Accounting Standards) Rule, 2015 (as amended) as specified U/s. 133 of the Companies act, 2013 ('the Act') and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time.
- 3 The Company's primary business segment is reflected based on principal business activities carried on by the Company. There are no separate reportable business segments as per Ind AS 108 - Operating Segments. The Company operates in one reportable business segment i.e. manufacture and trade of Garments.
- 4 The figures for the previous periods have been reclassified whenever required to confirm to the current period's presentation and classification. These do not effect the previously reported net profit or equity.

Dated: 14.02.2025

Place: Mohali

For and on behalf of Board of Directors

(Rajesh Kumar Mehra)

Managing Director

DIN: 00026176



KAPOOR RAJESH & ASSOCIATES
CHARTERED ACCOUNTANTS

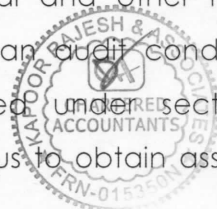
63- Rose Enclave, Civil Lines, Ludhiana
B-XIX-770, Old DMC Road, Civil Lines, Ludhiana
PHONE No. 0161-2410386, 2403386

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

To The Board of Directors of Active Clothing Co. Limited

We have reviewed the accompanying statement of unaudited financial results ("the statement") of Active Clothing Co. Limited (the company) for the quarter ended 31st December, 2024 and the year to date results for the period 1 April 2024 to 31 December 2024, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (as Amended), including relevant circulars issued by the SEBI from time to time.

1. The 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 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 and is in compliance with the presentation and disclosure 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. Our responsibility is to express a conclusion of the statement based on our review.
2. We conducted our review of the statement in accordance with the Standard of 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. A review of interim financial information consists of making inquires, 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 the 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.

3. 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, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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 KAPOOR RAJESH & ASSOCIATES
CHARTERED ACCOUNTANTS

(DEEPAK BHATT)
PARTNER

Membership No. 532529

Firm Registration No. 015350N

UDIN: 25532529 BMQH RB2502

Place: Mohali

Dated: 14.02.2025