



# Active Clothing Co. Limited

To

Date: 14.11.2024

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

**Subject: UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND THE HALF YEAR ENDED 30<sup>th</sup> SEPTEMBER, 2024.**

**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 November, 2024, have inter alia:

1. Approved the Un-audited Financial Results for the Quarter and Half Year ended 30th September, 2024 (copy enclosed) along with the Statement of Assets and Liabilities, Profit & Loss and Cash Flow Statement as on 30<sup>th</sup> September, 2024.
2. The Limited Review Report issued by Kapoor Rajesh & Associates, Chartered Accountants, Statutory Auditors of the Company

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**

Encl: as above

**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

**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**

1. We have reviewed the accompanying statement of unaudited financial results ("the statement") of Active Clothing Co. Limited ( the company) for the quarter ended 30<sup>th</sup>September,2024 and the year to date results for the period 1 April, 2024 to 30<sup>th</sup>September,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.
2. 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.
3. 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 that an audit conducted in accordance with the

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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.

4. 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: 24532529BKA12U 2662

Place: Mohali

Dated: 14.11.2024

**ACTIVE CLOTHING CO LIMITED**

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

E-mail: csc@activesourcing.org, Website: www.activesourcing.org

CIN: L51311PB2002PLC033422, Tel: 0172-4313300

Statement of unaudited financial results for the Quarter and six months ended 30th September,2024

(Rs. In Lacs, unless otherwise stated)

Sr. No.	Particulars	For Quarter Ended			For Six Months Ended		For the Year Ended
		3 months ended (30th Sept., 2024)	Preceding 3 months ended ( 30 June,2024)	Corresponding 3 months ended in the previous year (30 Sept.,2023)	Six months ended (30 Sept., 2024)	Six months ended (30 Sept., 2023)	Previous Year ended (31 March,2024)
	(refer notes below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	<b>Income</b>						
1	Revenue from operations	8142.68	4643.07	7686.42	12785.75	12151.02	21234.64
2	Other Income	18.93	10.08	14.15	29.01	23.49	31.33
3	<b>Total Income (1+2)</b>	<b>8161.61</b>	<b>4653.15</b>	<b>7700.57</b>	<b>12814.76</b>	<b>12174.51</b>	<b>21265.97</b>
	<b>Expenses</b>						
(a)	Cost of Materials consumed	2029.99	1839.83	1891.40	3869.82	3441.13	6483.14
(b)	Purchases of stock-in-trade	3624.84	1280.50	3633.98	4905.34	4974.37	9204.18
(c)	Changes in inventories of finished goods work-in-progress and stock-in-trade	29.48	-400.15	316.85	-370.67	382.24	-1516.69
(d)	Employee benefits expense	1353.45	1060.43	939.89	2413.88	1796.75	3988.69
(e)	Finance Costs	318.88	248.19	201.56	567.07	430.71	804.51
(f)	Depreciation and amortization expense	188.82	167.03	263.96	355.85	346.34	727.25
(g)	Other Expenses						
	Sales Commission			28.39		55.71	109.45
	Professional Expense			33.45		66.16	106.27
	Freights & Cartages	134.62	83.97	16.45	218.59	68.15	233.40
	Others	168.09	221.80	164.76	389.89	302.92	534.88
	<b>Total Expenses</b>	<b>7848.17</b>	<b>4501.60</b>	<b>7490.69</b>	<b>12349.77</b>	<b>11864.48</b>	<b>20675.08</b>
5	<b>Profit/(loss) before Tax (3-4)</b>	<b>313.44</b>	<b>151.55</b>	<b>209.88</b>	<b>464.99</b>	<b>310.03</b>	<b>590.89</b>
6	Tax Expense						
	- Current tax expenses/(credit)	67.34	30.31	29.33	97.65	55.37	104.64
	- Deferred tax expenses/(credit)						
	- Tax earlier year						
7	<b>Profit/(loss) for the period (5-6)</b>	<b>246.10</b>	<b>121.24</b>	<b>180.55</b>	<b>367.34</b>	<b>254.66</b>	<b>486.25</b>
8	<b>Other Comprehensive Income</b>						
(i)	Item that will not be reclassified to profit or loss						
(ii)	Income tax relating to items that will not be reclassified to profit or loss						
9	<b>Total comprehensive income for the period(7+8)</b>	<b>246.10</b>	<b>121.24</b>	<b>180.55</b>	<b>367.34</b>	<b>254.66</b>	<b>486.25</b>
10	Paid-up equity share capital (face value of Rs.10/- each)	1551.22	1551.22	1551.22	1551.22	1551.22	1551.22
11	Other Equity						
12	Earnings/(loss) per share (face value of Rs.10/- each) ( not annualised for the quarters)						
(a)	Basic ( in Rs )	1.59	0.78	1.16	2.37	1.64	3.13
(b)	Diluted ( in Rs )	1.59	0.78	1.16	2.37	1.64	3.13



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**Notes to Unaudited Standalone Financial Results**

- 1 That the standalone financial results for the quarter and half year ended September, 30, 2024 have been reviewed by the Audit Committee and taken on record by Board of Directors in their respective meeting held on 14th November, 2024. 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 affect the previously reported net profit or equity.

For and on behalf of Board or Directors

(Rajesh Kumar Mehra)  
Managing Director  
DIN: 00026176

Date: 14.11.2024  
Place Mohali



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**Notes****1.Statement of Assets and Liabilities***(Rs. In Lakhs, unless otherwise stated)*

Particulars	As At 30th	As At 31
	September,2024 ( Unaudited)	March,2024 (Audited)
<b>ASSETS</b>		
<b>Non Current assets</b>		
a) Property, Plant and equipment	5636.33	5753.73
b) Right-of-Use assets		
c) Capital work-in-progress	386.89	
d) Intangible assets		
e) Financial assets		
i) Investments		
ii) Loans		
iii) Other Financial Assets		110.54
f) Deferred tax assets (Net)		
g) Other non-current assets	260.91	152.71
<b>Total Non Current Assets</b>	<b>6284.13</b>	<b>6016.98</b>
<b>Current Assets</b>		
a) Inventories	8751.91	7268.17
b) Financial assets		
i) Investments		
ii) Trade Receivable	9858.47	7470.14
iii) Cash & Cash Equivalents	15.67	30.94
iv) Bank Balances other than cash and cash equivalents		
v) Loans		
vi) Other Financial assets		
c) Other Current assets	956.91	1226.76
d) Assets held for Sale		
<b>Total Current Assets</b>	<b>19582.96</b>	<b>15996.01</b>
<b>Total Assets</b>	<b>25867.09</b>	<b>22012.99</b>
<b>EQUITY AND LIABILITIES</b>		
a) Equity Share Capital	1551.22	1551.22
b) Other Equity	5734.52	5368.67
<b>Total Equity</b>	<b>7285.74</b>	<b>6919.89</b>
<b>Non-Current Liabilities</b>		
a) Financial Liabilities		
i) Borrowings	2880.48	2809.76
ii) Lease Liabilities		
iii) Other Financial Liabilities		
b) Provisions		
c) Deferred Tax Liability (Net)		-0.07
b) Other non-current liabilities	618.42	449.28
<b>Total Non Current Liabilities</b>	<b>3498.90</b>	<b>3258.97</b>
<b>Current Liabilities</b>		
a) Financial Liabilities		
i) Borrowings	9170.22	5778.59
ia) Lease Liabilities		
ii) Trade and other payables		
- total outstanding dues of micro enterprises and small enterprises and		
- total outstanding dues of creditors other than micro enterprises and small enterprises	4443.81	4519.60
iii) Other Financial Liabilities		
b) Other Current Liabilities	1415.77	1535.94
c) Provisions		
d) Current Tax Liabilities (Net)	52.65	
<b>Total Current Liabilities</b>	<b>15082.45</b>	<b>11834.13</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>25867.09</b>	<b>22012.99</b>



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Notes

**2. Cash Flow Statement for the six months ended 30th September, 2024***(Rs. In Lakhs, unless otherwise stated)*

Particulars	Six months ended 30 Sept,2024	Six months ended 30 Sept,2023
	( Unaudited)	( Unaudited)
<b>A. Cash Flow From operating activities</b>		
Profit/(loss) before tax expenses	464.99	310.03
Add: Adjustment for non-cash & non-operating items		
Depreciation and amortisation expense	355.85	346.34
Finance Costs	567.07	430.71
Interest Income - Banks	0.00	-0.05
<b>Operating profit before working capital changes</b>	1387.91	1087.03
Adjustments for movement in		
Changes in trade receivable	-2388.33	-4240.65
Changes in Inventories	-1483.74	502.29
Changes in trade and other payables	-195.96	2989.28
	-4068.03	-749.08
<b>Cash flow used in operating activities before taxes</b>	-2680.12	337.95
Direct taxes paid (net of refunds and demands)	46.42	0.49
<b>Net Cash Used in operating activities (A)</b>	-2726.54	337.46
<b>B. Cash flow from investing activities:</b>		
Purchase of property, plant and equipment (including capital advances and creditors for capital goods).	-625.34	-1280.96
Other Current assets	269.85	-209.19
Other non Current assets	2.34	998.49
Other Long Term Loans and advances		
Other Short Term Loans and advances		
Interest received	0.00	0.05
<b>Net Cash generated from investing activities (B)</b>	-353.15	-491.61
<b>C. Cash flow from financing activities</b>		
Proceed/Repayment of Long term borrowings	239.86	167.44
Proceed/Repayment from Short Term Borrowing	3391.63	430.35
Finance cost paid	-567.07	-430.71
<b>Net Cash generated from financing activities (C)</b>	3064.42	167.08
<b>Net (decrease)/increase in cash and cash equivalents (A+B+C)</b>	-15.27	12.93
Cash and cash equivalents at the beginning of the period	30.94	14.28
<b>Closing cash and cash equivalents</b>	15.67	27.21
<b>Cash and cash equivalents Include:</b>		
Cash in hand (including stamps)	9.00	26.38
Balance with Banks	6.67	0.82
<b>Cash &amp; Bank Balances</b>	15.67	27.20

