

# Active Clothing Co. Limited

To

Date: 15.11.2020

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

**Subject: UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED  
30<sup>th</sup> SEPTEMBER, 2020.**

**Ref: Scrip Code 541144 (Active Clothing Co Limited)**

Dear Sir,

We wish to inform you that at the meeting of the Board of Directors held today i.e. Sunday 15<sup>th</sup> November, 2020, concluded at **1:30** P.M through audio-visual means, the Board of Directors of the Company has considered and approved the Unaudited financial results for the half year ended 30<sup>th</sup> September, 2020.

Pursuant to Regulation 33 and other applicable regulations, if any of the securities and exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing:

1. Unaudited Financial Results for the Half Year ended 30.09.2020.
2. Limited Review Report on the Unaudited Financial Results.

We request you to take the same on record and oblige.

**Thanking You  
For Active Clothing Co Limited**

*For Active Clothing Co. Limited*

*Rajesh Mehra*

**Mg. Director/Director  
Managing Director  
Rajesh Kumar Mehra  
DIN: 00026176**

**CIN NO: LS1311PBZ002PLC033422**

REGISTERED OFFICE  
M/s. Active Clothing Co. Ltd. Plot No. 33  
V/S. Naga Park, 14<sup>th</sup> Floor, 14/2  
P/2, D. N. Road, Mumbai - 400 001

HEAD OFFICE  
V/S. Naga Park, 14<sup>th</sup> Floor, 14/2  
P/2, D. N. Road, Mumbai - 400 001  
Phone: 022-26176000

JIWAN GOYAL & CO  
CHARTERED ACCOUNTANTS

H. No. 43, Tagore Nagar, 1<sup>st</sup> Floor, Dr. Mela Ram Road  
Near Improvement Trust Office, Bhatinda - 151 005  
PHONE No. 98145 99305

**LIMITED REVIEW REPORT**  
**Independent Auditor's Review Report on Interim Standalone Financial Results**

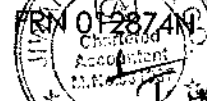
To  
Board of Directors  
M/s. Active Clothing Co Limited

We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Active Clothing Company Limited** ('The Company') for the 'half year ended 30<sup>th</sup> September, 2020' ('the statement'), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements 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 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 financial statements are free from material misstatement. A review is limited primarily to inquiries of Company Personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us believe that the accompanying Statement prepared in accordance with applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in term of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Jivan Goyal & Co  
Chartered Accountants



(Jivan Goyal)  
Partner

Membership No.: 091937

UDIN No: 20091937AAAADK4272

DATE: 15.11.2020  
Place: Mohali

**ACTIVE CLOTHING CO LIMITED**  
**E-225, INDUSTRIAL AREA, PHASE-VIII-B, MOHALI**  
**UNAUDITED BALANCE SHEET AS AT 30.09.2020**

(Rs.)			
Particulars	Figures as at 30.09.2020 UnAudited	Figures as at 30.09.2019 UnAudited	Figures as at 31.03.2020 Audited
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	155122150.00	155122150.00	155122150.00
(b) Reserves and surplus	460191252.24	460614165.64	460027065.71
(c) Money received against share warrants			
<b>(2) Share application money pending allotment</b>			
<b>(3) Non-Current Liabilities</b>			
(a) Long-term borrowings	201069441.57	200845672.29	176247071.63
(b) Deferred tax liabilities (Net)	273153.00		34450.00
(c) Other Long term liabilities	6564113.00	8950000.00	11064113.00
(d) Long term provisions			
<b>(4) Current Liabilities</b>			
(a) Short-term borrowings	450990929.56	493949624.53	430446636.52
(b) Trade payables			
Total Outsatnding dues of Micro & Small Entp			
Total Outsatnding of Creditors other than that of Micro & Small Entp	99750440.33	377875503.77	248833206.87
(c) Other current liabilities	65360916.21	79563276.00	66411167.57
(d) Short-term provisions	0.00	0.00	0.00
<b>TOTAL</b>	<b>1439322395.91</b>	<b>1776920392.23</b>	<b>1548185861.30</b>
<b>II. ASSETS</b>			
<b>Non Current Assets</b>			
<b>(1) (a) Property , Plant and Equipment</b>			
(i) Tangible assets	358445045.78	388570034.73	374201352.73
(ii) Intangible assets			
(iii) Capital work-in-progress			
(iv) Intangible Assets Under development			
(b) Non current investment		1268364.001	
(c) Deferred tax assets (net)			
(d) Long term loans & advances	1694750.00	2452709.23	2168058.33
(e) Other non -current assets	7613061.65	7622359.65	7339489.65
<b>(2) Current Assets</b>			
(a) Current investments			
(b) Inventories	635620860.00	779040025.00	644652990.00
(c) Trade receivables	374553659.74	543531327.51	458586753.49
(d) Cash and cash equivalents	42633103.65	34167132.20	40825695.22
(e) Short-term loans and advances	18761915.09	20268439.91	20411521.88
(f) Other current assets			
<b>TOTAL</b>	<b>1439322395.91</b>	<b>1776920392.23</b>	<b>1548185861.30</b>



FOR AND ON BEHALF OF THE BOARD

*Rajesh Mehra*  
Rajesh Mehra  
Managing Director

*Renu Mehra*  
Renu Mehra  
Director

PLACE: MOHALI  
DATE: 15.11.2020

**ACTIVE CLOTHING CO LIMITED**  
E-225, INDUSTRIAL AREA, PHASE-VIII-B, MOHALI

**UNAUDITED PROFIT & LOSS STATEMENT FOR THE PERIOD 01.04.2020 to 30.09.2020**

		(Rs.)		
Particulars		For the half year Ended on 30.09.2020 UnAudited	For the half year Ended on 30.09.2019 UnAudited	Figures as at 31.03.2020 Audited
I.	Revenue from operations	291191452.16	745691978.27	1479603690.01
II.	Other Income	1854694.52	1264648.01	2811762.12
III.	<b>Total Revenue (I +II)</b>	<b>293046146.68</b>	<b>746956626.28</b>	<b>1482415452.13</b>
IV.	<b>Expenses:</b>			
	Cost of materials consumed	69742598.88	205182040.22	389982585.96
	Purchases of Stock-in-Trade	93687613.32	377328557.09	703859709.50
	Changes in inventories of finished goods, work-in-progress and Stock in Trade	16531620.00	(60907734.35)	4953900.65
	Employee Benefits Expense	49349649.22	120599039.54	205014261.25
	Finance costs	36522004.26	39278329.63	80462572.15
	Depreciation & amortization expense	17782809.57	27226379.61	43078939.88
	Other expenses	9026961.90	27773061.32	44159064.66
	<b>Total Expenses</b>	<b>292643257.15</b>	<b>736479673.06</b>	<b>1471511034.05</b>
V.	Profit before exceptional and extraordinary items and	<b>402889.53</b>	<b>10476953.22</b>	<b>10904418.08</b>
VI.	Exceptional Items			
VII.	Profit before extraordinary items and tax (V - VI)	<b>402889.53</b>	<b>10476953.22</b>	<b>10904418.08</b>
VIII.	Extraordinary Items			
IX.	Profit before tax (VII - VIII)	<b>402889.53</b>	<b>10476953.22</b>	<b>10904418.08</b>
X.	<b>Tax expense:</b>			
	(1) Current tax	0.00	2577330.00	2289081.00
	(2) Deferred tax	0.00	1268364.00	34450.00
XI.	Profit/(Loss) for the period from continuing operations (VII -	<b>402889.53</b>	<b>6631259.22</b>	<b>8580887.08</b>
XII.	Profit/(Loss) from discontinuing operations			
XIII.	Tax expense of discontinuing operations			
XIV.	Profit/(Loss) from Discontinuing operations(after tax) (XII	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
XV.	Profit/(Loss) for the period (XI + XIV)	<b>402889.53</b>	<b>6631259.22</b>	<b>8580887.08</b>
XVI.	Earnings per equity share:			
	(1) Basic	0.03	0.51	0.55
	(2) Diluted	0.03	0.51	0.55



FOR AND ON BEHALF OF THE BOARD

*Rajesh Mehra*  
Rajesh Mehra  
Managing Director

*Renu*  
Renu Mehra  
Director

PLACE: MOHALI  
DATE: 15.11.2020

The Audit Committee has reviewed the above results and the Board of Directors has approved the above results and its release at their respective meetings held on 15th November, 2020. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.

**ACTIVE CLOTHING CO LIMITED**  
**E-225, INDUSTRIAL AREA, PHASE-VIII-B, MOHALI**  
**CASH FLOW STATEMENT FOR THE PERIOD ENDED 30.09.2020**

	Figures as on 30.09.2020
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>	
Net Profit before extraordinary items and tax	402889.53
Adjustments for :	
Depreciation and amortisation	17782809.57
Interest Expense	36522004.26
Interest Income	(1854694.52)
	52450119.31
Changes in Working Capital	52853008.84
Adjustment for :	
(Increase)/Decrease in Trade and other receivables	84033093.75
(Increase)/Decrease in Inventories	9032130.00
Increase/(Decrease) in Trade Payables and other liabilities	(150133017.90)
	(57067794.15)
Cash generated from Operations	(4214785.31)
Net income tax paid	0.00
Net cash flow from / (used in) operating activities	(4214785.31)
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>	
Purchase of Fixed Assets	(2026502.62)
Proceeds from Tfr/sale of Fixed Assets	0.00
Other non current assets	(273572.00)
Other Long Term Loans and Advances	473308.33
Other Short Term Loans and Advances	1649606.79
Interest Received	
- Others	1854694.52
Net Cash used in investing activities	1677535.02
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>	
Proceeds from issue of Share Capital (including Securities Premium)	
Capital raising expenses and ROC	
Proceeds from Long Term Borrowings (Net)	24822369.94
Proceeds/Repayment from from Short Term Borrowings	
- others	20544293.04
- Other Long Term Liability	(4500000.00)
Interest Paid	(36522004.26)
Net Cash flow from /used in Financing Activities	4344658.72
Net Increase in cash and cash equivalents	1807408.43
Cash and cash equivalents at the beginning of the year	40825695.22
Cash and cash equivalents as on 30.09.2020	42633103.65



FOR AND ON BEHALF OF THE BOARD

*Rajesh Mehra*  
Rajesh Mehra  
Managing Director  
PLACE: MOHALI  
DATED: 15.11.2020

*Renu Mehra*  
Renu Mehra  
Director