



# Active Clothing Co. Limited

To

Date: 12.11.2021

**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, 2021.**

**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. Friday 12<sup>th</sup> November, 2021, concluded at 12.55 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, 2021.

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 30.09.2021.
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**

*Rajesh Mehra*

**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 160069  
Punjab, India. Phone: +91-172-4313300

FACTORY:  
Village Badoli Ala Singh, Ghel Link Road  
District Fatehgarh Sahib 140406, Punjab, India  
Phone: +91-1763-606000

**JIWAN GOYAL & CO**  
**CHARTERED ACCOUNTANTS**

H. No. 43, Tagore Nagar, 1<sup>st</sup> Floor, Dr. Mela Ram Road  
Near Improvement Trust Office, Bhalinda - 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, 2021** ('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 inquires 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 Jiwan Goyal & Co  
Chartered Accountants  
Firm



Membership No.: 559358

UDIN: 21559358AAAAAB3708

DATE: 12.11.2021  
Place: Mohali

**ACTIVE CLOTHING CO LIMITED**  
**E-225, INDUSTRIAL AREA, PHASE-VIII-B, MOHALI**  
**UNAUDITED BALANCE SHEET AS AT 30.09.2021**

(Rs.)			
Particulars	Figures as at 30.09.2021 UnAudited	Figures as at 30.09.2020 UnAudited	Figures as at 31.03.2021 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	461758549.59	460191252.24	460611374.88
(c) Money recd. against share warrants			
<b>(2) Share application money pending allotment</b>			
<b>(3) Non-Current Liabilities</b>			
(a) Long-term borrowings	252878365.10	201069441.57	258207251.48
(b) Deferred tax liabilities (Net)	0.00	273153.00	18328.00
(c) Other Long term liabilities	2000000.00	6564113.00	2000000.00
(d) Long term provisions			
<b>(4) Current Liabilities</b>			
(a) Short-term borrowings	337691816.77	450990929.56	277691879.36
(b) Trade payables			
Total Outstanding dues of Micro & Small Entp			
Total Outstanding of Creditors other than that of Micro & Small Entp	105434646.34	99750440.33	120618800.43
(c) Other current liabilities	54443725.15	65360916.21	63050281.77
(d) Short-term provisions			
<b>TOTAL</b>	<b>1369329252.95</b>	<b>1439322395.91</b>	<b>1337320065.92</b>
<b>II. ASSETS</b>			
<b>Non Current Assets</b>			
<b>(1) (a) Property , Plant and Equipmnet</b>			
(i) Tangible assets	325643166.07	358445045.78	340734461.22
(ii) Intangible assets			
(iii) Capital work-in-progress			
(iv) Intangible Assets Under development			
(b) Non current investment			
(c) Deferred tax assets (net)	73907.00		
(d) Long term loans & advances	2169519.00	1694750.00	1194750.00
(e) Other non-current assets	8172793.70	7613061.65	7893246.70
<b>(2) Current Assets</b>			
(a) Current investments			
(b) Inventories	616660680.00	635620860.00	619275454.00
(c) Trade receivables	343650381.10	374553659.74	297610551.86
(d) Cash and cash equivalents	45664475.71	42633103.65	44167129.76
(e) Short-term loans and advances	27294330.37	18761915.09	26444472.38
(f) Other current assets			
<b>TOTAL</b>	<b>1369329252.95</b>	<b>1439322395.91</b>	<b>1337320065.92</b>



FOR AND ON BEHALF OF THE BOARD  
*Rajesh Mehra*  
 Rajesh Mehra  
 Managing Director

*Renu Mehra*  
 Renu Mehra  
 Director

PLACE: MOHALI  
 DATE: 12.11.2021

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 hold on 12th November, 2021. Statutory Auditors of the Company have carried out Limited Review of the aforesaid results.

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

**UNAUDITED PROFIT & LOSS STATEMENT FOR THE PERIOD 01.04.2021 to 30.09.2021**

(Rs.)			
Particulars	For the half year Ended on 30.09.21 UnAudited	For the half year Ended on 30.09.20 UnAudited	Figures as at 31.03.2021 Audited
I. Revenue from operations	532420405.40	291191452.16	731410242.91
Other Income	1603988.92	1851694.52	3048255.81
<b>II. Total Revenue (I + II)</b>	<b>534024394.32</b>	<b>293046146.68</b>	<b>734458498.72</b>
<b>V. Expenses:</b>			
Cost of materials consumed	205224364.21	69742598.88	171654344.49
Purchases of Stock in Trade	161145461.29	93687613.32	306785023.94
Changes in inventories of finished goods, work-in-progress and Stock in Trade	(1548776.00)	16531620.00	5607086.00
Employee Benefits Expense	100249670.71	49349649.22	116549363.45
Finance costs	30241835.38	36522004.26	68797868.91
Depreciation & amortization expense	16976469.12	17782809.57	37836871.77
Other expenses	20328783.90	9026961.90	26483535.99
<b>Total Expenses</b>	<b>532617808.61</b>	<b>292643257.15</b>	<b>733714094.55</b>
<b>I. Profit before exceptional and extraordinary items and tax</b>	<b>1406585.71</b>	<b>402889.53</b>	<b>744404.17</b>
II. Exceptional Items			
<b>III. Profit before extraordinary items and tax (V - VI)</b>	<b>1406585.71</b>	<b>402889.53</b>	<b>744404.17</b>
III. Extraordinary Items			
<b>X. Profit before tax (VII - VIII)</b>	<b>1406585.71</b>	<b>402889.53</b>	<b>744404.17</b>
<b>C. Tax expense:</b>			
(1) Current tax	351646.00	0.00	175217.00
(2) Deferred tax	0.00	0.00	18328.00
<b>Profit/(Loss) for the period from continuing operations (VII-VIII)</b>	<b>1054939.71</b>	<b>402889.53</b>	<b>550859.17</b>
III. Profit/(Loss) from discontinuing operations			
III. Tax expense of discontinuing operations			
<b>IV. Profit/(Loss) from Discontinuing operations (after tax) (XII - XIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>V. Profit/(Loss) for the period (XI + XIV)</b>	<b>1054939.71</b>	<b>402889.53</b>	<b>550859.17</b>
<b>VI. Earnings per equity share:</b>			
(1) Basic	0.07	0.03	0.04
(2) Diluted	0.07	0.03	0.04



FOR AND ON BEHALF OF THE BOARD

*Rajesh Mehra*  
Rajesh Mehra  
Managing Director

*Renu Mehra*  
Renu Mehra  
Director

PLACE: MOHALI  
DATE: 12.11.2021

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 12th November, 2021. 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 30.09.2021
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>	
Net Profit before extraordinary items and tax	1406585.71
Adjustments for :	
Depreciation and amortisation	16976469.12
Interest Expense	29016792.33
Interest Income	(1134815.00)
	44858446.45
Changes in Working Capital	46765032.16
Adjustment for :	
(Increase)/Decrease in Trade and other receivables	(46039829.24)
(Increase)/Decrease in Inventories	2614774.00
Increase/(Decrease) in Trade Payables and other liabilities	(23790710.71)
	(67215765.95)
Cash generated from Operations	(20950733.79)
Net income tax paid	351646.00
Net cash flow from / (used in) operating activities	(21302379.79)
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>	
Purchase of Fixed Assets	(1885173.97)
Proceeds from Tfr/sale of Fixed Assets	0.00
Other non current assets	(279547.00)
Other Long Term Loans and Advances	(974769.00)
Other Short Term Loans and Advances	(849857.99)
Interest Received	
- Others	1134815.00
Net Cash used in investing activities	(2854532.96)
<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)	(5328886.38)
Proceeds/Repayment from from Short Term Borrowings	
- others	59999937.41
- Other Long Term Liability	0.00
Interest Paid	(29016792.33)
Net Cash flow from /used in Financing Activities	25654258.70
Net Increase in cash and cash equivalents	1497345.95
Cash and cash equivalents at the beginning of the year	44167129.76
Cash and cash equivalents as on 30.09.2020	45664475.71



FOR AND ON BEHALF OF THE BOARD

*Rajesh Mehra*  
Rajesh Mehra  
Managing Director  
PLACE: MOHALI  
DATED: 12.11.2021

*Renu Mehra*  
Renu Mehra  
Director