



Active Clothing Co. Limited

To

Date: 14.11.2023

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

Subject: UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND THE HALF YEAR ENDED 30th SEPTEMBER, 2023.

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, 2023, have inter alia:

1. Approved the Un-audited Financial Results for the Quarter and Half Year ended 30th September, 2023 (copy enclosed) along with the Statement of Assets and Liabilities, Profit & Loss and Cash Flow Statement as on 30th September, 2023.
2. The Limited Review Report issued by Swarn K Jain & Co, 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

SWARN K JAIN & CO
CHARTERED ACCOUNTANTS

1st Floor, 63, Rose Enclave, Civil Lines, Ludhiana
PHONE No. 0161-2410386, 2403386
Mobile : 90410 15299, E-Mail : jainswarn@rediffmail.com

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 september,2023 and the year to date results for the period 1 April, 2023 to 30 Spetember,2023, 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

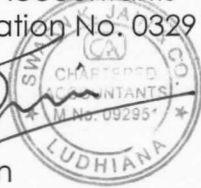
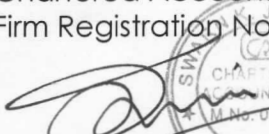
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Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express and 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 be disclosed, or that it contains any material misstatement.

For Swarn K Jain & Co.
Chartered Accountants
Firm Registration No. 032917N



Swarn K Jain
Proprietor
Membership No. 092951
UDIN: 23092951BGVUGG 2260

Place: Mohali
Dated: 14.11.2023

ACTIVE CLOTHING CO LIMITED

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

Email: esco@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,2023

Sr. No.	Particulars	For Quarter Ended			For Six Months Ended		For the Year Ended
		3 months ended (30th Sept.,2023)	Preceding 3 months ended (30 June,2023)	Corresponding 3 months ended in the previous year (30 Sept.,2022)	Six months ended (30 Sept.,2023)	Six months ended (30 Sept.,2022)	Previous Year ended (31 March,2023)
	(refer notes below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
1	Revenue from operations	7686.42	4464.60	7509.90	12151.02	10918.49	20048.80
2	Other Income	14.15	9.34	13.21	23.49	14.02	35.76
3	Total Income (1+2)	7700.57	4473.94	7523.11	12174.51	10932.51	20084.56
4	Expenses						
(a)	Cost of Materials consumed	1891.40	1549.73	3732.77	3441.13	4869.76	7053.25
(b)	Purchases of stock-in-trade	3633.98	1340.39	1949.02	4974.37	2852.66	7413.89
(c)	Changes in inventories of finished goods work-in-progress and stock-in-trade	316.85	65.39	78.82	382.24	29.25	-147.13
(d)	Employee benefits expense	939.89	856.86	950.24	1796.75	1932.43	3410.45
(e)	Finance Costs	201.56	229.15	199.37	430.71	359.53	721.06
(f)	Depreciation and amortization expense	263.96	82.38	103.20	346.34	203.59	353.26
(g)	Other Expenses						
	Sales Commission	28.39	27.32	103.97	55.71	109.87	162.58
	Professional Expense	33.45	32.71	122.70	66.16	85.69	186.60
	Freights & Cartages	16.45	51.70	144.63	68.15	143.33	225.42
	Others	164.76	138.16		302.92	196.98	402.55
	Total Expenses	7490.69	4373.79	7384.72	11864.48	10783.09	19781.93
5	Profit/(loss) before Tax (3-4)	209.88	100.15	138.39	310.03	149.42	302.63
6	Tax Expense						
	- Current tax expenses/(credit)	29.33	26.04	28.45	55.37	30.22	76.64
	- Deferred tax expenses/(credit)						
	- Tax earlier year						
7	Profit/(loss) for the period (5-6)	180.55	74.11	109.94	254.66	119.20	225.99
8	Other Comprehensive Income						
(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	Total comprehensive income for the period(7+8)	180.55	74.11	109.94	254.66	119.20	225.99
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)	1.16	0.40	0.70	1.64	0.76	1.46
(a)	Basic (in Rs.)	1.16	0.40	0.70	1.64	0.76	1.46
(b)	Diluted (in Rs.)	1.16	0.40	0.70	1.64	0.76	1.46



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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, 2023 have been reviewed by the Audit Committee and taken on record by Board of Directors in their respective meeting held on 14th November, 2023. 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 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.
- 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. manufacturing and trading of Textile 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.

For and on behalf of Board or Directors

Dated: 14.11.2023

Place: Mohali



Rajesh Mehra
(Rajesh Kumar Mehra)
Managing Director
DIN: 00026176

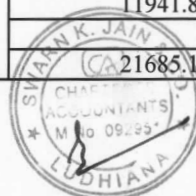
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Notes

1.Statement of Assets and Liabilities

(Rs. In Lakhs, unless otherwise stated)

Particulars	As At 30th September,2023	As At 31 March,2023
	(Unaudited)	(Audited)
ASSETS		
Non Current assets		
a) Property, Plant and equipment	5466.29	3335.85
b) Right-of-Use assets		
c) Capital work-in-progress		1195.82
d) Intangible assets		
e) Financial assets		
i) Investments		
ii) Loans		
iii) Other Financial Assets		
f) Deferred tax assets (Net)		
g) Other non-current assets	169.57	1168.06
Total Non Current Assets	5635.86	5699.73
Current Assets		
a) Inventories	6059.16	6561.45
b) Financial assets		
i) Investments		
ii) Trade Receivable	8999.01	4758.36
iii) Cash & Cash Equivalents	27.21	14.28
iv) Bank Balances other than cash and cash equivalents		
v) Loans		
vi) Other Financial assets		
c) Other Current assets	963.91	784.80
d) Assets held for Sale		
Total Current Assets	16049.29	12118.90
Total Assets	21685.15	17818.63
EQUITY AND LIABILITIES		
a) Equity Share Capital	1551.22	1551.22
b) Other Equity	5137.00	4883.33
Total Equity	6688.22	6434.55
Non-Current Liabilities		
a) Financial Liabilities		
i) Borrowings	2732.18	2724.19
ii) Lease Liabilities		
iii) Other Financial Liabilities		
b) Provisions		
c) Deferred Tax Liability (Net)		-0.48
b) Other non-current liabilities	322.95	163.50
Total Non Current Liabilities	3055.13	2887.21
Current Liabilities		
a) Financial Liabilities		
i) Borrowings	5605.05	5174.70
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	5542.16	2335.01
small enterprises		
iii) Other Financial Liabilities		
b) Other Current Liabilities	769.30	981.24
c) Provisions		
d) Current Tax Liabilities (Net)	25.29	5.93
Total Current Liabilities	11941.80	8496.87
TOTAL EQUITY AND LIABILITIES	21685.15	17818.63



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Notes**2. Cash Flow Statement for the six months ended 30th September, 2023***(Rs. In Lakhs, unless otherwise stated)*

Particulars	Six months ended	Six months ended
	30 Sept,2023	30 Sept,2022
	(Unaudited)	(Unaudited)
A. Cash Flow From operating activities		
Profit/(loss) before tax expenses	310.03	149.42
Add: Adjustment for non-cash & non-operating items		
Depreciation and amortisation expense	346.34	203.59
Finance Costs	430.71	325.78
Interest Income - Banks	-0.05	-4.07
Operating profit before working capital changes	1087.03	674.73
Adjustments for movement in		
Changes in trade receivable	-4240.65	-2615.82
Changes in Inventories	502.29	171.67
Changes in trade and other payables	2989.28	537.03
	-749.08	-1907.12
Cash flow used in operating activities before taxes	337.95	-1232.39
Direct taxes paid (net of refunds and demands)	0.49	30.22
Net Cash Used in operating activities (A)	337.46	-1262.61
B. Cash flow from investing activities:		
Purchase of property,plant and equipment (including capital advances and creditors for capital goods).	-1280.96	-241.15
Other Current assets	-209.19	450.58
Other non Current assets	998.49	57.24
Other Long Term Loans and advances		
Other Short Term Loans and advances		62.00
Interest received	0.05	4.07
Net Cash generated from investing activities (B)	-491.61	332.73
C. Cash flow from financing activities		
Repayment of Long term borrowings	167.44	-658.34
Proceed/Repayment from Short Term Borrowing	430.35	1506.13
Finance cost paid	-430.71	-325.78
Net Cash generated from financing activities (C)	167.08	522.00
Net (decrease)/increase in cash and cash equivalents (A+B+C)	12.93	-407.88
Cash and cash equivalents at the beginning of the period	14.28	426.32
Closing cash and cash equivalents	27.21	18.44
Cash and cash equivalents Include:		
Cash in hand (including stamps)	26.38	11.11
Balance with Banks	0.82	7.33
Cash & Bank Balances	27.21	18.44

