



# Active Clothing Co. Limited

To

Date: 14.08.2023

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

**Subject: OUTCOME OF BOARD MEETING DATED 14<sup>th</sup> August, 2023  
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. Monday 14<sup>th</sup> August, 2023, Commenced at 9:30 AM concluded at 10:25 A.M, the Board of Directors of the Company has considered and approved the unaudited standalone financial results for the Quarter ended 30.06.2023.

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. Considered and approved the Standalone Un-audited Financial Results for the Quarter ended 30<sup>th</sup> June, 2023 (Copy enclosed) alongwith the Limited Review Report thereon issued by M/s Jiwal Goyal & Co, Statutory Auditors of the Company;

We request you to take the same on record 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

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

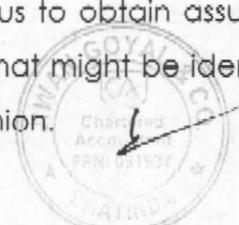
H.No: 43, TagoreNagar ,1st Floor, Dr.Mela Ram Road ,  
Near Improvement trust Office,  
Bathinda -151005 Phone: 98145 99305

**Independent Auditor's Review Report on Unaudited Quarterly Financial 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 for the quarter ended 30<sup>th</sup> June, 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.

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 inquiries, 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.



Contd...2..

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.

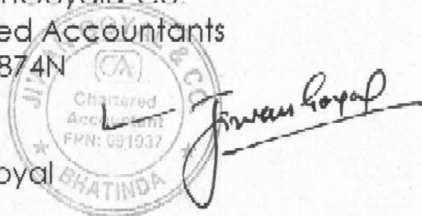
For JiwanGoyal & Co.  
Chartered Accountants  
FRN 012874N

JiwanGoyal

Partner

Membership No. 091937

UDIN: 23091937BGSWPD8787.



Place: Mohali

Dated: 14.08.2023

## ACTIVE CLOTHING CO LIMITED

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

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

CIN: L51311PB2002PLC033422, Tel: 0172-4313300

## Statement of Standalone unaudited financial results for the Quarter ended June 30, 2023

(Rs. In lakhs)

Sr. No.	Particulars	For the Quarter ended	For the Quarter ended	For the Quarter ended	For Year ended
		(30.06.2023)	(31-03-2023)	(30-06-2022)	(31-03-2023)
		Unaudited	Refer to note 4	(Unaudited)	(Audited)
	<b>Income</b>				
1	Revenue from operations	4464.60	4390.59	3408.59	20048.80
2	Other Income	9.34	-1.27	0.81	35.76
3	<b>Total Income (1+2)</b>	4473.93	4389.32	3409.40	20084.56
4	<b>Expenses</b>				
(a)	Cost of Materials consumed	1549.73	805.83	1136.98	7053.25
(b)	Purchases of stock-in-trade	1340.39	3416.06	903.63	7413.89
(c)	Charges in inventures of finished goods work-in-progress and stock-in-trade	65.39	-1038.37	-49.57	(147.13)
(d)	Employee benefits expense	856.86	748.57	982.19	3410.45
(e)	Finance Costs	229.15	138.37	160.15	721.06
(f)	Depreciation and amortization expense	82.38	44.88	100.39	353.26
(g)	Other Expenses				
	Sales commission	27.32			162.58
	Professional Expense	32.71		51.16	186.60
	Freights & Cartages	51.70		20.63	225.42
	Others	138.16	224.17	92.79	402.55
	<b>Total Expenses</b>	4373.78	4339.51	3398.37	19781.93
5	<b>Profit /(loss) before Tax (3-4)</b>	100.15	49.81	11.03	302.63
6	Tax Expense				
	- Current tax expenses/(credit)	26.04	10.91	1.78	76.64
	- Deferred tax expenses/(credit)				
	- Tax earlier year				
7	<b>Profit/(loss) for the period (5-6)</b>	74.11	38.90	9.25	225.99
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</b>	74.11	38.90	9.25	225.99
10	Paid-up equity share capital (face value of Rs.10/- each)	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.)	0.40	0.26	0.06	1.46
(b)	Diluted ( In Rs.)	0.40	0.26	0.06	1.46



*Jawan Goyal*



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## NOTES

- 1 The above financial results for the quarter ended 30th June, 2023 have been reviewed by the statutory auditors of the Company and by the Audit Committee and taken on record by the Board of Directors in their respective meeting held on 14th August, 2023 and The statutory auditors have expressed an unmodified conclusion on these results.
- 2 The above financial results 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) Rules, 2015 as amended by Companies (Indian Accounting Standards) Rules, 2016 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 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 garments and is primarily operating in India and hence, considered as single geographical segment.
- 4 The Figures for the Quarter ended March 31st, 2023 is the balancing Figure between the Audited figure in respect of full financial year and the published year to date figure upto the third quarter for the relevant financial year which was subjected to limited review by the statutory auditors.



For and on behalf of Board or Directors



Place: Mohali  
Dated : 14th August, 2023

(Rajesh Kumar Mehra)  
Managing Director  
DIN: 00026176