



Active Clothing Co. Limited

To

Date: 14.08.2024

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

Subject: unaudited Standalone financial results for the Quarter ended 30.06.2024.

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. Wednesday 14th August, 2024, Commenced at 12:30 PM concluded at 1:40 P.M, the Board of Directors of the Company has considered and approved the unaudited standalone financial results for the Quarter ended 30.06.2024.

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 30th June, 2024 (Copy enclosed) alongwith the Limited Review Report thereon issued by Swarn K Jain & Co, Chartered Accountants, Statutory Auditors of the Company. (Enclosed)

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

SWARN K JAIN & CO
CHARTERED ACCOUNTANTS

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

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 30th June, 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.

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.



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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 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: 24092951BKBUA13735

Place: Mohali
Dated: 14.08.2024

ACTIVE CLOTHING CO LIMITED

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

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

CIN: L51311PB2002PLC033422, Tel: 0172-4313300

Statement of Standalone unaudited financial results for the Quarter ended June 30, 2024

(Rs. in lakhs)

Sr. No.	Particulars	For the Quarter ended (30.06.2024)	For the Quarter ended (31-03-2024)	For the Quarter ended (30-06-2023)	For Year ended (31-03-2024)
		Unaudited	(Audited)	(Unaudited)	(Audited)
	Income				
1	Revenue from operations	4643.07	3792.67	4464.60	21234.64
2	Other Income	10.08	1.27	9.34	31.33
3	Total Income (1+2)	4653.15	3793.94	4473.93	21265.97
	Expenses				
4	(a) Cost of Materials consumed	1839.83	1226.30	1549.73	6483.14
	(b) Purchases of stock-in-trade	1280.50	1898.74	1340.39	9204.18
	(c) Changes in inventories of finished goods work-in-progress and stock-in-trade	(400.15)	(1173.87)	65.39	(1516.69)
	(d) Employee benefits expense	1060.43	1105.32	856.86	3988.69
	(e) Finance Costs	248.19	135.10	229.15	804.51
	(f) Depreciation and amortization expense	167.03	206.79	82.38	727.25
	(g) Other Expenses				
	Sales commission		27.70	27.32	109.45
	Professional Expense		8.24	32.71	106.27
	Freights & Cartages	83.97	44.26	51.70	233.40
	Others	221.80	164.52	138.16	534.88
	Total Expenses	4501.60	3643.10	4373.78	20675.08
5	Profit /(loss) before Tax (3-4)	151.55	150.84	100.15	590.89
6	Tax Expense				
	- Current tax expenses/(credit)	30.31	16.62	26.04	104.64
	- Deferred tax expenses/(credit)				
	- Tax earlier year				
7	Profit/(loss) for the period (5-6)	121.24	134.22	74.11	486.25
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	121.24	134.22	74.11	486.25
10	Paid-up equity share capital (face value of Rs.10/- each)	1551.22	1551.22	1551.22	1551.22
11	Other Equity				5368.67
12	Earnings/(loss) per share (face value of Rs.10/- each) (not annualised for the quarters)				
	(a) Basic (in Rs.)	0.78	0.86	0.40	3.13
	(b) Diluted (In Rs.)	0.78	0.86	0.40	3.13



NOTES

- 1 The above financial results for the quarter ended 30th June, 2024 have been reviewed by the the Audit Committee and approved by the Board of Directors in their respective meeting held on 14th August, 2024 and the statutory auditors of the Company have carried out a limited review of the results for the quarter ended 30th June, 2024.
- 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, 2024 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, 2024

(Rajesh Kumar Mehra)
Managing Director
DIN: 0002076

