



Active Clothing Co. Limited

To

Date: 31.01.2023

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

**Subject: UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS
ENDED 31st DECEMBER, 2022.**

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 31st January, 2023 have inter alia:

1. Approved the Unaudited Financial Results of the Company for the third Quarter/nine months ended 31st December, 2022 and the Limited Review Report issued by Jiwan Goyal & Co, Chartered Accountants, and 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**

Rajesh
Kumar
Mehra

Digitally signed by
Rajesh Kumar
Mehra
Date: 2023.01.31
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**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

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 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

We have reviewed the accompanying statement of unaudited financial results ("the statement") of Active Clothing Co. Limited (the company) for the quarter ended 31st December, 2022and the year to date results for the period 1 April 2022 to 31 December 2022, beingsubmitted 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 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 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.

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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 to be disclosed, or that it contains any material misstatement.

For Jiwan Goyal & Co.
Chartered Accountants
FRN 012874N



Jiwan Goyal
Partner
Membership No. 091937
UDIN: 23091937BGSLWKF8213

Place: Mohali
Dated: 31.01.2023

Statement of Standalone unaudited financial results for the Quarter and Nine months ended 31st December 2022.

(Rs. in Lacs, unless otherwise stated)

Sr. No.	Particulars	For the Quarter ended (31-12-2022)	For the Quarter ended (30-09-2022)	For the Quarter ended (31-12-2021)	For the Nine months ended (31-12-2022)	For the Nine months ended (31-12-2021)	For the Year ended (31 March 2022)
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
2	Revenue from operations	4739.72	7509.90	3560.42	15658.21	8884.63	11508.06
3	Other Income	23.01	13.21	10.37	37.03	26.41	35.76
4	Total Income (1+2)	4762.73	7523.11	3570.80	15695.24	8911.04	11543.82
	Expenses						
(a)	Cost of Materials consumed	1377.66	3732.77	672.58	6247.42	2724.82	3590.76
(b)	Purchases of stock-in-trade	1145.18	1949.02	1215.81	3997.83	2827.26	4407.06
(c)	Changes in inventories of finished goods work-in-progress and stock-in-trade	861.99	78.82	832.59	891.24	832.59	236.45
(d)	Employee benefits expense	729.45	950.24	388.31	2661.88	1390.81	1753.61
(e)	Finance Costs	223.16	199.37	123.02	582.69	425.44	555.58
(f)	Depreciation and amortization expense	104.79	103.20	84.91	308.38	254.68	339.60
(g)	Other Expenses						
	Sales commission	41.31	103.97	50.87	151.18	92.75	237.00
	Professional Expense	-2.74		27.49	82.95	59.27	87.08
	Freights & Cartages	50.69	122.70	36.32	194.02	72.20	265.59
	Others	127.84	144.63	94.35	324.84	178.47	1147.73
5	Total Expenses	4659.34	7384.72	3526.23	15442.43	8858.27	11472.73
6	Profit/(loss) before Tax (3-4)	103.39	138.39	44.57	252.81	52.77	71.09
7	Tax Expense						
	- Current tax expenses/(credit)	26.88	28.45	11.59	65.73	13.72	19.10
	- Deferred tax expenses/(credit)						
	- Tax earlier year						
8	Profit/(loss) for the period (5-6)	76.51	109.94	32.98	187.08	39.05	52.00
	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)	76.51	109.94	32.98	187.08	39.05	52.00
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)						
(a)	Basic (in Rs.)	0.49	0.70	0.21	1.21	0.25	0.34
(b)	Diluted (in Rs.)	0.49	0.70	0.21	1.21	0.25	0.34



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NOTES

- 3 The above financial results for the quarter and Nine months ended 31st December, 2022 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 31st January, 2023. The statutory auditors have expressed an unmodified conclusion on these results.
- 4 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.
- 5 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.
- 6 Previous period figures have been re-grouped /re-classified wherever necessary, to conform to current period's classification in order to comply with the requirements of the amended Schedule -III of the Companies Act, 2013 effective 1 April, 2021.

For and on behalf of Board or Directors


(Rajesh Kumar Mehra)
Managing Director
DIN: 00026176

Place: Mohali

Dated : 31st JANUARY, 2023

Chairman's Report to the Board

ACTIVE CLOTHING CO LIMITED

Particulars	YOY unaudited Nine months ended (In Lacs)		Growth in %
	31.12.2022	31.12.2021	
Total Income	15695.24	8911.44	↑ 76.12
EBIDTA	1143.88	732.89	↑ 56.07
PBT	252.81	52.77	↑ 379.07

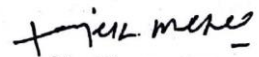
'ACTIVE' is blossoming into a leader in wearing apparels – glowing reflection on inroads it has made an evolution of introducing novel trends in a multi faceted designing , color, print, flashy, facetious life enhancing , a giant in sexiness antithesis to the grey sobriety .

Active's strong commitment to quality and customer satisfaction has made it to be one of the most admired garment companies which follows and supports sustainable environmental friendly processes; practices high level of integrity and fairness in dealing and remains focused on developing Specialty and Technical products for safety and functional wear. Active provides end to end solutions to national and international brands which starts from inception of a garment i.e. its designing followed by manufacturing, distribution and it's final retail all being managed together. To act responsibly with integrity, demonstrating strength of character and being customer oriented the success story has taken over. Caring, dedication, commitment , passion with demonstrate excellence has been its backbone.

ACTIVE is transcending all obstacles and is likely to be focal point for the fashion industry reflecting a rapidly growing middle class and an increasing powerful manufacturing sector. These forces together with strong economic fundamentals and growing tech savvy "active' is propelling itself to grow phenomenally both in Indian and international markets . New Developments, innovations, increased buyer presence, enhanced production capacity have become a boom post Corona with the industry in full up beat.

In faith there is enough light for those who want to believe and we are determined to increase our faith in our well-wishers. The Management foresees ACTIVE CLOTHING CO LIMITED to be a world class company and a great Investment.

For Active Clothing Co. Limited


Mg. Director/Director