



# Active Clothing Co. Limited

To

Date: 14.11.2025

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

**Subject: OUTCOME OF BOARD MEETING DATED 14<sup>th</sup> NOVEMBER, 2025**

**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, 2025, have inter alia:

1. Approved the Un-audited Financial Results for the Quarter and Half Year ended 30th September, 2025 (copy enclosed) along with the Statement of Assets and Liabilities, Profit & Loss, Cash Flow Statement as on 30<sup>th</sup> September, 2025 and the Limited Review Report issued by Kapoor Rajesh & Associates, Chartered Accountants, Statutory Auditors of the Company.

The Board meeting was commenced at 12:30 P.M. and concluded at 01:30 P.M.

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**

**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

**KAPOOR RAJESH & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

63- Rose Enclave, Civil Lines, Ludhiana  
B-XIX-770, Old DMC Road, Civil Lines, Ludhiana  
PHONE No. 0161-2410386, 2403386

**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<sup>th</sup>september,2025 and the year to date results for the period 1 April, 2025 to 30<sup>th</sup>September,2025, 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 an 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 to be disclosed, or that it contains any material misstatement.

FOR CAPOORAJESH & ASSOCIATES  
CHARTERED ACCOUNTANTS  
CHARTERED  
ACCOUNTANTS  
(DEEPAK BHATE)  
PARTNER

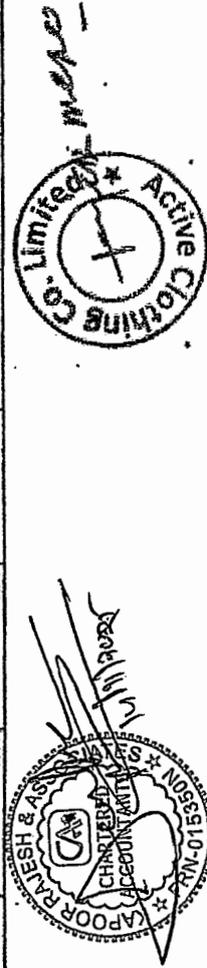
Membership No. 532529  
Firm Registration No. 015350N  
UDIN: 25532529 BMG HX 01961

Place: Mohali  
Dated: 14.11.2025

**ACTIVE CLOTHING CO LIMITED**  
Registered Office: E-215, INDUSTRIAL AREA, PHASE-VIII-B, MOHALI  
Email: [esoc@activesourcing.org](mailto:esoc@activesourcing.org), Website: [www.activesourcing.org](http://www.activesourcing.org)  
CIN: L51311PE2002PLC033422, Tel: 0172-4313300

**Statement of unaudited financial results for the Quarter and six months ended 30th September, 2025**  
*(Rs. in Lacs, unless otherwise stated)*

| Sr. No. | Particulars   | For Quarter Ended                    |   |   | For Six Months Ended                    |   | For the Year Ended                     |
|---------|---|--------------------------------------|---|---|---|---|--|
|         |   | 3 months ended<br>(30th Sept., 2025) | Preceding 3<br>months ended ( 30<br>June, 2025) | Corresponding 3<br>months ended in<br>the previous year<br>(30 Sept., 2024) | Six months<br>ended<br>(30 Sept., 2025) | Six months<br>ended<br>(30 Sept., 2024) | Previous Year<br>ended<br>March, 2025) |
|         |   | (Unaudited)                          | (Unaudited)                                     | (Unaudited)   | (Unaudited)                             | (Unaudited)                             | (Audited)                              |
|         | ( refer notes below)  |                                      |   |   |   |   |  |
|         | <b>Income</b>   |                                      |   |   |   |   |  |
| 1       | Revenue from operations   | 8276.66                              | 6445.63   | 8142.68   | 14722.29                                | 12785.75                                | 29615.45                               |
| 2       | Other Income  | 42.62                                | 0.82  | 18.93   | 43.44                                   | 29.01                                   | 96.67                                  |
| 3       | <b>Total Income (1+2)</b>   | <b>8319.28</b>                       | <b>6446.45</b>                                  | <b>8161.61</b>  | <b>14765.73</b>                         | <b>12814.76</b>                         | <b>29712.12</b>                        |
|         | <b>Expenses</b>   |                                      |   |   |   |   |  |
| 4       | Cost of Materials consumed  | 1879.93                              | 2476.17   | 2029.99   | 4356.10                                 | 3869.82                                 | 8277.73                                |
| (a)     | Purchases of stock-in-trade   | 5040.28                              | 789.35  | 3624.84   | 5829.63                                 | 4905.34                                 | 15141.26                               |
| (b)     | Changes in inventories of finished goods  | -1133.18                             | 967.71  | 29.48   | -165.47                                 | -370.67                                 | -2885.91                               |
| (c)     | Work-in-progress and stock-in-trade   |                                      |   |   |   |   |  |
| (d)     | Employee benefits expense   | 1463.15                              | 1238.47   | 1353.45   | 2701.62                                 | 2413.88                                 | 5034.90                                |
| (e)     | Finance Costs   | 249.45                               | 284.63  | 318.88  | 534.08                                  | 567.07                                  | 1135.61                                |
| (f)     | Depreciation and amortization expense   | 167.65                               | 160.72  | 188.82  | 328.37                                  | 355.85                                  | 712.81                                 |
| (g)     | Other Expenses  | 162.54                               | 110.17  | 134.62  | 272.71                                  | 218.59                                  | 550.71                                 |
| (h)     | Freights & Cartages   | 167.65                               | 168.24  | 168.09  | 335.89                                  | 389.89                                  | 744.03                                 |
| (i)     | Others  | 7997.47                              | 6195.46   | 7848.17   | 14192.93                                | 12349.77                                | 28711.14                               |
| 5       | <b>Total Expenses</b>   | <b>321.81</b>                        | <b>250.99</b>                                   | <b>313.44</b>   | <b>572.80</b>                           | <b>464.99</b>                           | <b>1000.98</b>                         |
| 6       | <b>Profit/(loss) before Tax (3-4)</b>   | <b>42.54</b>                         | <b>37.65</b>                                    | <b>67.34</b>  | <b>80.19</b>                            | <b>97.65</b>                            | <b>156.20</b>                          |
| 7       | Tax Expense   | 279.26                               | 213.34  | 246.10  | 492.61                                  | 367.34                                  | 844.78                                 |
| 8       | <b>Profit/(loss) for the period (5-6)</b>   | <b>279.26</b>                        | <b>213.34</b>                                   | <b>246.10</b>   | <b>492.61</b>                           | <b>367.34</b>                           | <b>844.78</b>                          |
| 9       | <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(7+8)</b>                                     | <b>279.26</b>                        | <b>213.34</b>                                   | <b>246.10</b>   | <b>492.61</b>                           | <b>367.34</b>                           | <b>844.78</b>                          |
| 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) | 1.76                                 | 1.37  | 1.59  | 3.14                                    | 2.37                                    | 5.45                                   |
| (a)     | Basic ( in Rs.)   | 1.76                                 | 1.37  | 1.59  | 3.14                                    | 2.37                                    | 5.45                                   |
| (b)     | Diluted ( in Rs.)   | 1.76                                 | 1.37  | 1.59  | 3.14                                    | 2.37                                    | 5.45                                   |



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CIN: L51311PB2002PLC033422, Tel: 0172-4313300

**Notes to Unaudited Standalone Financial Results**

- 1 That the standalone financial results for the quarter and half year ended September, 30, 2025 have been reviewed by the Audit Committee and taken on record by Board of Directors in their respective meeting held on 14th November, 2025. 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 Regulations 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. manufacture and trade of 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

*Rajesh Mehra*

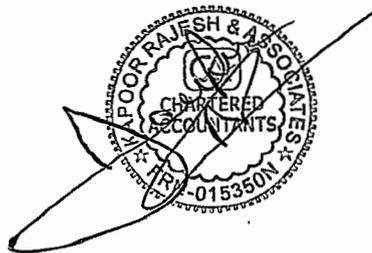
(Rajesh Kumar Mehra)

Managing Director

DIN: 00026176

Dated 14.11.2025

Place: Mohali



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Notes

I.Statement of Assets and Liabilities

(Rs. In Lakhs, unless otherwise stated)

| Particulars  | As At 30th      | As At 31        |
|--|-----------------|-----------------|
|  | September, 2025 | March, 2025     |
|  | ( Unaudited)    | (Audited)       |
| <b>ASSETS</b>  |                 |                 |
| <b>Non Current assets</b>  |                 |                 |
| a) Property, Plant and equipment   | 5058.92         | 5303.24         |
| b) Right-of-Use assets   |                 |                 |
| c) Capital work-in-progress  | 1760.13         | 803.00          |
| d) Intangible assets   |                 |                 |
| e) Financial assets  |                 |                 |
| i) Investments   |                 |                 |
| ii) Loans  |                 |                 |
| iii) Other Financial Assets  | 465.00          |                 |
| f) Deferred tax assets (Net)   | 1.20            |                 |
| g) Other non-current assets  | 358.69          | 273.48          |
| <b>Total Non Current Assets</b>  | <b>7643.94</b>  | <b>6379.72</b>  |
| <b>Current Assets</b>  |                 |                 |
| a) Inventories   | 10059.49        | 8669.15         |
| b) Financial assets  |                 |                 |
| i) Investments   |                 |                 |
| ii) Trade Receivable   | 12089.44        | 10426.47        |
| iii) Cash & Cash Equivalents   | 18.23           | 23.42           |
| iv) Bank Balances other than cash and cash equivalents                                   |                 |                 |
| v) Loans   |                 |                 |
| vi) Other Financial assets   |                 |                 |
| c) Other Current assets  | 687.83          | 2411.98         |
| d) Assets held for Sale  |                 |                 |
| <b>Total Current Assets</b>  | <b>22854.99</b> | <b>21531.02</b> |
| <b>Total Assets</b>  | <b>30498.93</b> | <b>27910.74</b> |
| <b>EQUITY AND LIABILITIES</b>  |                 |                 |
| a) Equity Share Capital  | 1551.22         | 1551.22         |
| b) Other Equity  | 6676.56         | 6187.18         |
| <b>Total Equity</b>  | <b>8227.78</b>  | <b>7738.40</b>  |
| <b>Non-Current Liabilities</b>   |                 |                 |
| a) Financial Liabilities   |                 |                 |
| i) Borrowings  | 3037.31         | 2911.24         |
| ii) Lease Liabilities  |                 |                 |
| iii) Other Financial Liabilities   |                 |                 |
| b) Provisions  |                 |                 |
| c) Deferred Tax Liability (Net)  |                 | -0.86           |
| b) Other non-current liabilities   | 944.82          | 775.41          |
| <b>Total Non Current Liabilities</b>   | <b>3982.13</b>  | <b>3685.79</b>  |
| <b>Current Liabilities</b>   |                 |                 |
| a) Financial Liabilities   |                 |                 |
| i) Borrowings  | 8186.51         | 8899.45         |
| ii) Lease Liabilities  |                 |                 |
| iii) Trade and other payables  |                 |                 |
| - total outstanding dues of micro enterprises and small enterprises and                  |                 |                 |
| - total outstanding dues of creditors other than micro enterprises and small enterprises | 8975.89         | 6344.52         |
| iii) Other Financial Liabilities   |                 |                 |
| b) Other Current Liabilities   | 1123.27         | 1242.58         |
| c) Provisions  |                 |                 |
| d) Current Tax Liabilities (Net)   | 3.35            |                 |
| <b>Total Current Liabilities</b>   | <b>18289.02</b> | <b>16486.55</b> |
| <b>TOTAL EQUITY AND LIABILITIES</b>  | <b>30498.93</b> | <b>27910.74</b> |



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## Notes

**2. Cash Flow Statement for the six months ended 30th September, 2025***(Rs. in Lakhs, unless otherwise stated)*

| Particulars   | Six months ended | Six months ended |
|---|------------------|------------------|
|   | 30 Sept.2025     | 30 Sept.2024     |
|   | ( Unaudited)     | ( Unaudited)     |
| <b>A. Cash Flow From operating activities</b>   | 572.80           | 464.99           |
| Profit/(loss) before tax expenses   |                  |                  |
| Add: Adjustment for non-cash & non-operating items  |                  |                  |
| Depreciation and amortisation expense   | 328.37           | 355.85           |
| Finance Costs   | 534.08           | 567.07           |
| Other   | -1.21            | 0.00             |
| Operating profit before working capital changes   | 1434.04          | 1387.91          |
| Adjustments for movement in   |                  |                  |
| Changes in trade receivable   | -1662.97         | -2388.33         |
| Changes in Inventories  | -1390.34         | -1483.74         |
| Changes in trade and other payables   | 2515.41          | -195.96          |
|   | -537.90          | -4068.03         |
| Cash flow used in operating activities before taxes   | 896.14           | -2680.12         |
| Direct taxes paid (net of refunds and demands)  | 80.19            | 46.42            |
| Net Cash Used in operating activities (A)   | 815.95           | -2726.54         |
| <b>B. Cash flow from investing activities:</b>  |                  |                  |
| Purchase of property, plant and equipment (including capital advances and creditors for capital goods). | -1043.54         | -625.34          |
| Other Current assets  | 1724.15          | 269.85           |
| Other non Current assets  | -85.21           | 2.34             |
| Other Long Term Loans and advances  | -465.00          |                  |
| Other Short Term Loans and advances   |                  |                  |
| Other non current liability   | 169.41           |                  |
| Net Cash generated from investing activities (B)  | 299.81           | -353.15          |
| <b>C. Cash flow from financing activities</b>   |                  |                  |
| Proceed/Repayment of Long term borrowings   | 126.07           | 239.86           |
| Proceed/Repayment from Short Term Borrowing   | -712.94          | 3391.63          |
| Finance cost paid   | -534.08          | -567.07          |
| Net Cash generated from financing activities (C)  | -1120.95         | 3064.42          |
| Net (decrease)/increase in cash and cash equivalents (A+B+C)  | -5.19            | -15.27           |
| Cash and cash equivalents at the beginning of the period  | 23.42            | 30.94            |
| Closing cash and cash equivalents   | 18.23            | 15.67            |
| Cash and cash equivalents include:  |                  |                  |
| Cash in hand (including stamps)   | 4.03             | 9.00             |
| Balance with Banks  | 14.20            | 6.67             |
| Cash & Bank Balances  | 18.23            | 15.67            |

