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 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, 2026, 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 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.

KAPOOR RAJESH & ASSOCIATES CA CHARTERED ACCOUNTANTS FRN-015350N

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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 KAPOOR RAJESH & ASSOCIATES,
CHARTERED ACCOUNTANTS.

(DEEPAK BHATT)
Partner
Membership No. 532529
Firm Registration No. 015350N
UDIN: 26532529RZPPYU9333.

DATE : 14.08.2026
PLACE: Mohali

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, 2026

(Rs. In lakhs)

Sr. No.		Particulars	For the Quarter ended (30.06.2026)	For the Quarter ended (31-03-2026)	For the Quarter ended (30-06-2025)	For Year ended (31-03-2026)
			Unaudited	(Audited)	(Unaudited)	(Audited)
		Income				
1		Revenue from operations	6755.39	7271.85	6445.63	31643.63
2		Other Income	23.39	57.30	0.82	187.47
3		**Total Income (1+2)**	6778.78	7329.15	6446.45	31831.10
4		**Expenses**				
	(a)	Cost of Materials consumed	3384.36	2191.37	2476.17	7990.41
	(b)	Purchases of stock-in-trade	840.70	5425.86	789.35	14287.32
	(c)	Changes in inventures of finisied goods work-in-progress and stock-in-trade	272.21	(2758.76)	967.71	(142.49)
	(d)	Employee benefits expense	1232.35	1465.51	1238.47	5498.85
	(e)	Finance Costs	286.24	182.60	284.63	1028.25
	(f)	Depreciation and amortization expense	170.41	187.22	160.72	705.47
	(g)	Other Expenses				
		Professional Expense		29.27	32.40	61.67
		Freights & Cartages	92.50	171.75	110.17	549.53
		Others	229.21	204.59	135.84	646.55
		Total Expenses	6507.98	7099.41	6195.46	30625.56
5		**Profit /(loss) before Tax (3-4)**	270.80	229.74	250.99	1205.54
6		Tax Expense				
		- Current tax expenses/(credit)	46.87	67.31	37.65	200.90
		- Deferred tax expenses/(credit)				
		- Tax earlier year				
7		**Profit/(loss) for the period (5-6)**	223.93	162.43	213.34	1004.64
8		**Other Comprehensive Income**	-	-	-	-
	(i)	Item that will not be reclassifed 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)	223.93	162.43	213.34	1004.64
10		Paid-up equity share capital (face value of Rs.10/- each)	1551.22	1551.22	1551.22	1551.22
11		Other Equity				7734.12
12		Earnings/(loss) per share (face value of Rs.10/- each) (not annualised for the quarters)				
	(a)	Basic (in Rs.)	1.44	1.05	1.37	6.48
	(b)	Diluted (In Rs.)	1.44	1.05	1.37	6.48

KAPOOR RAJESH & ASSOCIATES CHARTERED ACCOUNTANTS FRN-015350N

Active Clothing Co. Limited

NOTES

1 The above financial results for the quarter ended 30th June,2026 have been reviewed by the the Audit Committee and approved by the Board of Directors in their respective meeting held on 14th August, 2026 and the statutory auditors of the Company have carried out a limited review of the results for the quarter ended 30th June, 2026.

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 company has fully utilised the upfront consideration of INR 5,75,00,000.00(Rs. Five crore seventy five lacs) received towards allotment of share warrants dated 26th February 2026. For the objects and the pursposes for which the funds have been raised

5 The Government of India implemented the new Labour Code effective 21 November 2025 The Company'semployee benefit structures , including Gratutity ,were largely in line with the with the new regulatory framework but still were alligned to the same as on 31St March2026 itself. The employee benefit expense for the quarter ended 30June 2026 have been accounted for accordingly.As such the implementation did not have a material impact on the standalone financial results.

6 The Figures of the corresponding previous periods have been regrouped / reclassified wherever considered necessary to confirm to the figures represented in the current period.

For and on behalf of Board of Directors

KAPOOR RAJESH & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN-015350N

Active Clothing Co. Limited

Place: Mohali
Dated : 14th August, 2026

(Rajesh Kumar Mehra)
Managing Director
DIN: 00026176