



Active Clothing Co. Limited

To

Date: 12.11.2021

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

Subject: UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2021.

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. Friday 12th November, 2021, concluded at 12.55 P.M through audio-visual means, the Board of Directors of the Company has considered and approved the Unaudited financial results for the half year ended 30th September, 2021.

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. Unaudited Financial Results for the Half Year ended 30.09.2021.
2. Limited Review Report on the Unaudited Financial Results.

We request you to take the same on record and oblige.

**Thanking You
For Active Clothing Co Limited**

Rajesh Kumar Mehra

**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 160069
Punjab, India. Phone: +91-172-4313300

FACTORY:
Village Badoli Ala Singh, Ghel Link Road
District Fatehgarh Sahib 140406, Punjab, India
Phone: +91-1763-506000

JIWAN GOYAL & CO
CHARTERED ACCOUNTANTS

H. No. 43, Tagore Nagar, 1st Floor, Dr. Mela Ram Road
Near Improvement Trust Office, Bhalinda - 151 005
PHONE No. 98145 99305

LIMITED REVIEW REPORT
Independent Auditor's Review Report on Interim Standalone Financial Results

To
Board of Directors
M/s. Active Clothing Co Limited

We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Active Clothing Company Limited** ('The Company') for the 'half year ended 30th September, 2021' ('the statement'), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE), 2410, "Review of Interim Financial Information Performed by the Independent Auditor of Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free from material misstatement. A review is limited primarily to inquiries of Company Personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us believe that the accompanying Statement prepared in accordance with applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in term of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Jiwan Goyal & Co
Chartered Accountants



Membership No.: 559358

UDIN: 21559358 AAAAB3703

DATE: 12.11.2021
Place: Mohali

ACTIVE CLOTHING CO LIMITED
E-225, INDUSTRIAL AREA, PHASE-VIII-B, MOHALI
UNAUDITED BALANCE SHEET AS AT 30.09.2021

| (Rs.) | | | |
|--|--|--|--|
| Particulars | Figures as at 30.09.2021 UnAudited | Figures as at 30.09.2020 UnAudited | Figures as at 31.03.2021 Audited |
| I. EQUITY AND LIABILITIES | | | |
| (1) Shareholder's Funds | | | |
| (a) Share Capital | 155122150.00 | 155122150.00 | 155122150.00 |
| (b) Reserves and surplus | 461758549.59 | 460191252.24 | 460611374.88 |
| (c) Money recd. against share warrants | | | |
| (2) Share application money pending allotment | | | |
| (3) Non-Current Liabilities | | | |
| (a) Long-term borrowings | 252878365.10 | 201069441.57 | 258207251.48 |
| (b) Deferred tax liabilities (Net) | 0.00 | 273153.00 | 18328.00 |
| (c) Other Long term liabilities | 2000000.00 | 6564113.00 | 2000000.00 |
| (d) Long term provisions | | | |
| (4) Current Liabilities | | | |
| (a) Short-term borrowings | 337691816.77 | 450990929.56 | 277691879.36 |
| (b) Trade payables | | | |
| Total Outstanding dues of Micro & Small Entp | | | |
| Total Outstanding of Creditors other than that of Micro & Small Entp | 105434646.34 | 99750440.33 | 120618800.43 |
| (c) Other current liabilities | 54443725.15 | 65360916.21 | 63050281.77 |
| (d) Short-term provisions | | | |
| TOTAL | 1369329252.95 | 1439322395.91 | 1337320065.92 |
| II. ASSETS | | | |
| Non Current Assets | | | |
| (1) (a) Property, Plant and Equipment | | | |
| (i) Tangible assets | 325643166.07 | 358445045.78 | 340734461.22 |
| (ii) Intangible assets | | | |
| (iii) Capital work-in-progress | | | |
| (iv) Intangible Assets Under development | | | |
| (b) Non current investment | 73907.00 | | |
| (c) Deferred tax assets (net) | 2169519.00 | 1694750.00 | 1194750.00 |
| (d) Long term loans & advances | 8172793.70 | 7613061.65 | 7893246.70 |
| (e) Other non-current assets | | | |
| (2) Current Assets | | | |
| (a) Current investments | 616660680.00 | 635620860.00 | 619275454.00 |
| (b) Inventories | 343650381.10 | 374553659.74 | 297610551.86 |
| (c) Trade receivables | 45664475.71 | 42633103.65 | 44167129.76 |
| (d) Cash and cash equivalents | 27294330.37 | 18761915.09 | 26444472.38 |
| (e) Short-term loans and advances | | | |
| (f) Other current assets | | | |
| TOTAL | 1369329252.95 | 1439322395.91 | 1337320065.92 |



FOR AND ON BEHALF OF THE BOARD

Rajesh Mehra
Rajesh Mehra
Managing Director

Renu Mehra
Renu Mehra
Director

PLACE: MOHALI
DATE: 12.11.2021

The Audit Committee has reviewed the above results and the Board of Directors has approved the above results and its release at their respective meetings held on 12th November, 2021.
Statutory Auditors of the Company have carried out Limited Review of the aforesaid results.

ACTIVE CLOTHING CO LIMITED
E-225, INDUSTRIAL AREA, PHASE-VIII-B, MOHALI
UNAUDITED PROFIT & LOSS STATEMENT FOR THE PERIOD 01.04.2021 to 30.09.2021

| (Rs.) | | | |
|---|---|---|--|
| Particulars | For the half year Ended on 30.09.21 UnAudited | For the half year Ended on 30.09.20 UnAudited | Figures as at 31.03.2021 Audited |
| I. Revenue from operations | 532420405.40 | 291191452.16 | 731410242.91 |
| Other Income | 1603988.92 | 1851694.52 | 3048255.81 |
| II. Total Revenue (I + II) | 534024394.32 | 293046146.68 | 734458498.72 |
| V. Expenses: | | | |
| Cost of materials consumed | 205224364.21 | 69742598.88 | 171654344.49 |
| Purchases of Stock in Trade | 161145461.29 | 93687613.32 | 306785023.94 |
| Changes in inventories of finished goods, work-in-progress and Stock in Trade | (1548776.00) | 16531620.00 | 5607086.00 |
| Employee Benefits Expense | 100249670.71 | 49349649.22 | 116549363.45 |
| Finance costs | 30241835.38 | 36522004.26 | 68797868.91 |
| Depreciation & amortization expense | 16976469.12 | 17782809.57 | 37836871.77 |
| Other expenses | 20328783.90 | 9026961.90 | 26483535.99 |
| Total Expenses | 532617808.61 | 292643257.15 | 733714094.55 |
| Profit before exceptional and extraordinary items and tax | 1406585.71 | 402889.53 | 744404.17 |
| VI. Exceptional Items | | | |
| VII. Profit before extraordinary items and tax (V - VI) | 1406585.71 | 402889.53 | 744404.17 |
| VIII. Extraordinary Items | | | |
| X. Profit before tax (VII - VIII) | 1406585.71 | 402889.53 | 744404.17 |
| IX. Tax expense: | | | |
| (1) Current tax | 351646.00 | 0.00 | 175217.00 |
| (2) Deferred tax | 0.00 | 0.00 | 18328.00 |
| Profit(Loss) for the period from continuing operations (VII-VIII) | 1054939.71 | 402889.53 | 550859.17 |
| III. Profit/(Loss) from discontinuing operations | | | |
| III. Tax expense of discontinuing operations | | | |
| IV. Profit/(Loss) from Discontinuing operations (after tax) (XII - XIII) | 0.00 | 0.00 | 0.00 |
| V. Profit/(Loss) for the period (XI + XIV) | 1054939.71 | 402889.53 | 550859.17 |
| VI. Earnings per equity share: | | | |
| (1) Basic | 0.07 | 0.03 | 0.04 |
| (2) Diluted | 0.07 | 0.03 | 0.04 |



FOR AND ON BEHALF OF THE BOARD

Rajesh Mehra
Rajesh Mehra
Managing Director

Renu Mehra
Renu Mehra
Director

PLACE: MOHALI
DATE: 12.11.2021

The Audit Committee has reviewed the above results and the Board of Directors has approved the above results and its release at their respective meetings held on 12th November, 2021. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.

ACTIVE CLOTHING CO LIMITED
E-225, INDUSTRIAL AREA, PHASE-VIII-B, MOHALI
CASH FLOW STATEMENT FOR THE PERIOD ENDED 30.09.2020

| | Figures as on 30.09.2021 |
|---|-----------------------------|
| A CASH FLOW FROM OPERATING ACTIVITIES | |
| Net Profit before extraordinary items and tax | 1406585.71 |
| Adjustments for : | |
| Depreciation and amortisation | 16976469.12 |
| Interest Expense | 29016792.33 |
| Interest Income | (1134815.00) |
| | 44858446.45 |
| | 46765032.16 |
| Changes in Working Capital | |
| Adjustment for : | |
| (Increase)/Decrease in Trade and other receivables | (46039829.24) |
| (Increase)/Decrease in Inventories | 2614774.00 |
| Increase/(Decrease) in Trade Payables and other liabilities | (23790710.71) |
| | (67215765.95) |
| | (20950733.79) |
| Cash generated from Operations | |
| Net income tax paid | 351646.00 |
| Net cash flow from / (used in) operating activities | (21302379.79) |
| B CASH FLOW FROM INVESTING ACTIVITIES | |
| Purchase of Fixed Assets | (1885173.97) |
| Proceeds from Tfr/sale of Fixed Assets | 0.00 |
| Other non current assets | (279547.00) |
| Other Long Term Loans and Advances | (974769.00) |
| Other Short Term Loans and Advances | (849857.99) |
| Interest Received | |
| - Others | 1134815.00 |
| Net Cash used in investing activities | (2854532.96) |
| C CASH FLOW FROM FINANCING ACTIVITIES | |
| Proceeds from issue of Share Capital (including Securities Premium) | |
| Capital raising expenses and ROC | |
| Proceeds from Long Term Borrowings (Net) | (5328886.38) |
| Proceeds/Repayment from from Short Term Borrowings | |
| - others | 59999937.41 |
| - Other Long Term Liability | 0.00 |
| Interest Paid | (29016792.33) |
| Net Cash flow from /used in Financing Activities | 25654258.70 |
| Net Increase in cash and cash equivalents | 1497345.95 |
| Cash and cash equivalents at the beginning of the year | 44167129.76 |
| Cash and cash equivalents as on 30.09.2020 | 45664475.71 |



FOR AND ON BEHALF OF THE BOARD

Rajesh Mehra
Rajesh Mehra
Managing Director
PLACE: MOHALI
DATED: 12.11.2021

Renu Mehra
Renu Mehra
Director