Active Clothing Co. Limited

To **Date: 30.05.2025**

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

Subject: Audited Standalone financial results for the Quarter ended and year ended 31.03.2025
Ref: Scrip Code 541144 (Active Clothing Co Limited)

Dear Sir,

We wish is to inform you that at the meeting of the Board of Directors held today i.e. Friday 30th May, 2025, Commenced at 1:30 P.M concluded at 03:30 P.M the Board of Directors of the Company has considered and approved the Audited standalone financial results for the Quarter ended and year ended 31.03.2025.

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. Auditors Report issued by the statutory Auditors of the Company, M/s Kapoor Rajesh & Associates, Chartered Accountant.
2. Statement showing the Audited Standalone Financial Results for the Quarter and year ended 31.03.2025.
3. Audited Standalone Statement of Assets and Liabilities as on 31st March, 2025.
4. Statement of Cash Flow for the year ended 31st March, 2025
5. Declaration as to unmodified option of auditor on the Audited Financial statements & Results.
6. Appointment M/s Sethi Poonam and Associates, Company Secretaries as Secretarial Auditors

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

Thanking You
For Active Clothing Co Limited

Rajesh Kumar Mehra

Digitally signed by Rajesh Kumar Mehra
Date: 2025.05.30 15:50:10 +05'30'

Managing Director
Rajesh Kumar Mehra
DIN: 00026176

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 Report on 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 audited the accompanying financial results for the quarter and year ended March 31, 2025 (hereinafter referred to as "the Statement") of Active Clothing Co Limited (hereinafter referred to as "the Company"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (hereinafter referred to as "the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

1. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

2. Give a true and fair view in conformity with the recognition and measurement principles laid down inthe applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31 March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs.) specified under section 143(10) of the Companies Act, 2013 (.the Act.). Our responsibilities under those SAs are further describedin the Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results section of ourreport. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilledour other ethical responsibilities in accordance with these requirements and the Code of Ethics. Webelieve that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.

Management's and Board of Directors. Responsibilities for the Standalone Annual Financial

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements The Company's Management and the Board of Directors are responsible for the preparation andpresentation of these standalone

KAPOOR RAJESH & ASSOCIATES CHARTERED ACCOUNTANTS FRN-015350N

annual financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 ofthe Act and other accounting principles generally accepted in India and in compliance with Regulation 33of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safe guarding of the assets of the Company and forpreventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation andpresentation of the standalone annual financial results that give a true and fair view and are free frommaterial misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and the Board of Directors areresponsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the Management and Board of Directors.

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- Conclude on the appropriateness of the Management and Board of Directors. use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scopeand timing of the audit and significant audit findings, including any significant deficiencies in internal controlthat we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevantethical requirements regarding independence, and to communicate with them all relationships and othermatters that may reasonably be thought to bear on our independence, and where applicable, relatedsafeguards.

Review of the Standalone Financial Results for the quarter ended March 31, 2025

We conducted our review of the Standalone Financial Results for the quarter ended March 31, 2025 in accordance with the Standard on Review Engagements ("SRE") 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SAs 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.

Other Matter

The Statement includes the results for the Quarter ended March 31, 2025 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

FOR KAPOOR RAJESH & ASSOCIATES,
CHARTERED ACCOUNTANTS.

KAPOOR RAJESH & ASSOCIATES CHARTERED ACCOUNTANTS FRN-015350N

(DEEPAK BHATT)
Partner
Membership No. 532529
Firm Registration No. 015350N
UDIN : 25532529BMGHSJ5790

DATE : 30.05.2025
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 AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2025

(Rs. In Lacs,unless otherwise stated)

Sr.No.		Particulars	For Quarter Ended			For Year Ended	
			For the Quarter ended (31-03-2025)	For the Quarter ended (31-12-2024)	For the Quarter ended (31-03-2024)	For Year ended (31-03-2025)	For the year ended (31-03-2024)
			(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
		Income					
1		Revenue from operations	6835.38	9994.32	3792.67	29615.45	21234.64
2		Other Income	40.35	27.31	1.27	96.67	31.33
3		**Total Income (1+2)**	6875.73	10021.63	3793.94	29712.12	21265.97
4		**Expenses**					
	(a)	Cost of Materials consumed	1676.62	2731.29	1226.30	8277.73	6483.14
	(b)	Purchases of stock-in-trade	5716.94	4518.98	1898.74	15141.26	9204.18
	(c)	Changes in inventories of finished goods work-in-progress amd stock-in-trade	(2626.75)	111.51	(1173.87)	(2885.91)	(1516.69)
	(d)	Employee benefits expense	1298.72	1322.30	1105.32	5034.90	3988.69
	(e)	Finance Costs	256.10	312.44	135.10	1135.61	804.51
	(f)	Depreciation and amortization expense	168.13	188.83	206.79	712.81	727.25
	(g)	Other Expenses					
		Professional Expense	145.98		8.24	145.98	106.27
		Freights & Cartages	93.32	238.80	44.26	550.71	233.40
		Others	11.11	197.05	192.22	598.05	644.33
		Total Expenses	6740.17	9621.20	3643.10	28711.14	20675.08
5		**Profit /(loss) before Tax (3-4)**	135.56	400.43	150.84	1000.98	590.89
6		Tax Expense					
		- Current tax expenses/(credit)	(27.54)	86.09	16.62	156.20	104.64
		- Deferred tax expenses/(credit)					
		- Tax earlier year					
7		**Profit/(loss) for the period (5-6)**	163.10	314.34	134.22	844.78	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(7+8)	163.10	314.34	134.22	844.78	486.25
10		Paid-up equity share capital (face value of Rs.10/- each)	1551.22	1551.22	1551.22	1551.22	1551.22
11		Other Equity				6187.18	5368.67
12		Earnings/(loss) per share (face value of Rs.10/- each) (not annualised for the quarters)					
	(a)	Basic (in Rs.)	1.06	2.02	0.86	5.45	3.13
	(b)	Diluted (in Rs.)	1.06	2.02	0.86	5.45	3.13

NOTES

KAPOOR RAJESH & ASSOCIATES CHARTERED ACCOUNTANTS 015350N

Active Clothing Co. Ltd.

1 These financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (as amended) as specified in Section 133 of the Companies Act, 2013.

2 The company is a single segment company engaged in apparel business.

3 The figures for the three months ended March 31, 2025 are the balancing figures 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.

4 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30th May 2025 The Statutory Auditors of the Company have issued an Auditor's Report with un-modified opinion on the above Financial Results.

For and on behalf of Board or Directors

KAPOOR RAJESH & ASSOCIATES CHARTERED ACCOUNTANTS FRN-015350N

(Rajesh Kumar Mehra)
Managing Director
DIN: 00026176

Place: Mohali
Dated : 30.05.2025

ACTIVE CLOTHING CO LIMITED
BALANCE SHEET AS AT March 31,2025

(All amounts in Lakhs ,unless otherwise stated)

Particulars		As at March 31,2025	As at March 31,2024
ASSETS			
Non Current Assets			
(a) Property , Plant And Equipment		5303.24	5753.73
(b) Right of Use Asset			
(c) Capital Work-in-progress		803.00	
(d) Intangible assets			
(e) Financial assets			
i) Investments			
ii) Loans			
iii) Other financial assets		117.50	110.54
(f) Other non-current assets		155.98	152.71
Total Non Current Assets		6379.72	6016.98
Current Assets			
(a) Inventories		8669.15	7268.17
(b) Financial Assets			
i) Investments			
ii) Trade Receivables		10426.47	7470.14
iii) Cash and Cash Equivalents		23.42	30.94
iv) Bank balance other than above			
v) Loans			
vi) Other financial assets			
(c) Other current assets		2411.98	1226.76
(d) Assets held-for-sale			
Total Current Assets		21531.02	15996.01
TOTAL ASSETS		27910.74	22012.99
EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital		1551.22	1551.22
(b) Other Equity		6187.18	5368.67
Total Equity		7738.40	6919.89
Liabilities			
Non Current Liabilities			
(a) Financial Liabilities			
i) Borrowings		2911.24	2809.76
ii) Lease Liability			
iii) Other financial liabilities			
(b) Provisions			
(c) Deferred tax liabilities (net)		-0.86	-0.07
(d) Other non-current liabilities		775.41	449.28
Total Non-current liabilities		3685.79	3258.97
Current Liabilities			
(a) Financial Liabilities			
i) Borrowings		8899.45	5778.59
ii) Trade payables			
(a) total outstanding dues of micro enterprises and small			
(b) total outstanding dues of trade payable other than micro enterprises and small enterprises		6344.52	4519.60
iii) Other financial liabilities			
(b) Other current liabilities		1242.58	1535.94
(c) Provisions			
(d) Current tax liabilities (net)			
Total Current liabilities		16486.55	11834.13
TOTAL EQUITY AND LIABILITIES		27910.74	22012.99

KAPOOR RAJESH & ASSOCIATES CHARTERED ACCOUNTANTS FRN-015350N

Active Clothing Co. Ltd.

ACTIVE CLOTHING CO LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2025
(All amounts in Lakhs ,unless otherwise stated)

	Particulars	Year ended 31st March, 2025	Year ended 31st March, 2024
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Profit before tax	1000.98	590.89
	Adjustments for :		
	Finance Costs	1135.61	804.52
	Fair Valuation gain on investment		
	Subsidy from Government		
	Interest Income	(7.98)	(3.82)
	Dividend on Investments		
	Net gain on Sale/ discarding of property, plant and equipment		
	(Profit)/ Loss on Sale of Investments (net)		
	Provision no longer required written back (net)		
	Others	(6.75)	
	Bad debt written off		
	CSR Expense	(19.36)	
	Depreciation and amortisation	712.81	727.25
	Share Options outstanding account		
	Changes in working capital	2815.31	2118.84
	Adjustments for (increase)/decrease in operating assets:		
	Trade Receivable	(2956.32)	(2711.78)
	Inventories	(1400.98)	(706.72)
	Capital Advances		
	Other Assets (Current)	(1185.22)	(428.78)
	Other Financial Assets (Current)		
	Other Financial Assets (Non Current)		57.11
	Other Assets (Non Current)	(10.23)	847.71
	Adjustments for (increase)/decrease in operating Liabilities		
	Trade Payable	1824.92	2184.59
	Provisions (Non Current)		
	Provisions (Current)		
	Others Financial Liabilities (Current)		
	Others Financial Liabilities (Non Current)		
	Others Liabilities (Non Current)	326.13	285.78
	Others Liabilities (Current)	(293.37)	548.77
	Cash generated from operations	(3695.07)	76.68
	Income taxes paid (net of refund received)	157.15	118.32
	Net cash generated by operating activities	(3852.22)	(41.64)
B.	**CASH FLOW FROM INVESTING ACTIVITIES**	(1036.91)	2077.20
	Purchase of Investments		
	Proceeds from sale of Investments		
	Interest Received	7.98	3.82
	Payment for purchase of property, plant and equipment	(262.32)	(3145.13)
	capital work in progress and other intangible assets	(803.00)	1195.82

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Active Clothing Co. Ltd.

Bank Balances not considered as cash and cash equivalents		
Proceeds from disposal of property , plant and equipment		
Dividend on subsidiaries, associates and other investments		
Net cash used in Investing activities	(1057.34)	(1945.49)
C. **CASH FLOW FROM FINANCING ACTIVITIES**		
Proceeds from equity share capital /share application		
Proceeds from borrowings (non current)	101.49	85.57
Repayment of borrowings (non current)		
Proceeds/Repayment of borrowings (current) (net)	3120.85	603.90
Dividends on equity share capital paid		
Finance Costs paid	(1135.61)	(804.52)
Net Cash used in financing activities	2086.73	(115.05)
Net Increase/ (decrease) in cash and cash equivalents	(7.52)	16.66
Cash and Cash equivalents at the begnning of the year	30.94	14.28
Cash and Cash equivalents at the end of the year	23.42	30.94

The above standalone statement of cash flows has been prepared under the Indirect method as set out in Ind AS 7, "Statement of Cash Flows

KAPOOR RAJESH & ASSOCIATES CHARTERED ACCOUNTANTS FRN-015350N

Active Clothing Co. Ltd.

Active Clothing Co. Limited

Declaration pursuant to regulation 33(3) (d) of SEBI (Listing Obligations and disclosures Requirements) (Amendment) Regulations, 2016.

I, Rajesh Kumar Mehra, Chairman & Managing Director of Active Clothing Co Limited having its registered Office at E:225, Focal Point, Phase VIIIB, Industrial area, Mohali-160055 in the behalf of the board of directors of the company declare that M/s Kapoor Rajesh & Associates, Statutory Auditors of the company have carried out audit of the standalone Financial results for the quarter and financial year ended 31st March 2025 and have issued an audit report with unmodified opinion.

The said Financial Results have been approved by the board of Directors in its meeting held today i.e 30th May, 2025

For Active Clothing Co Limited

Rajesh Kumar Mehra

Digitally signed by Rajesh Kumar Mehra
Date: 2025.05.30 15:56:38 +05'30'

Rajesh Kumar Mehra
(Managing Director)
DIN: 00026176

Date: 30.05.2025
Place: Mohali