



Active Clothing Co. Limited

To

Date: 25.05.2026

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

Subject: Audited Standalone financial results for the Quarter ended and year ended 31.03.2026

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. Monday 25th May, 2026, Commenced at 02:00 P.M concluded at 03:00 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 31.03.2026.

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 31.03.2026.
3. Audited Standalone Statement of Assets and Liabilities as on 31st March, 2026.
4. Statement of Cash Flow for the year ended 31st March, 2026
5. Declaration as to unmodified opinion of auditor on the Audited Financial statements & Results.

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: 2026.05.25
15:01:52 +05'30'
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 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, 2026 (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 in the 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 2026.

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 described in the Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results section of our report. 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 fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe 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 and presentation of these standalone 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 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing 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 and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and the Board of Directors are responsible 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.



- 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 scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Review of the Standalone Financial Results for the quarter ended March 31, 2026

We conducted our review of the Standalone Financial Results for the quarter ended March 31, 2026 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 an audit opinion.

Other Matter

The Statement includes the results for the Quarter ended March 31, 2026 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.

DATE : 25.05.2026
PLACE: Mohali

FOR KAPOOR RAJESH & ASSOCIATES,
CHARTERED ACCOUNTANTS.



(DEEPAK BHATT)
Partner

Membership No. 532529

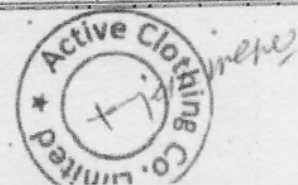
Firm Registration No. 015350N

UDIN: 26532529 SAUBBY5997

ACTIVE CLOTHING CO LIMITED
BALANCE SHEET AS AT March 31, 2026

(All amounts in Lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
ASSETS		
Non Current Assets	5401.09	5303.24
(a) Property, Plant And Equipment		
(b) Right of Use Asset	1078.64	803.00
(c) Capital Work-in-progress		
(d) Intangible assets		
(e) Financial assets		
i) Investments		
ii) Loans	60.65	117.50
iii) Other financial assets	380.43	155.98
(f) Other non-current assets	6920.81	6379.72
Total Non Current Assets		
Current Assets	10241.46	8669.15
(a) Inventories		
(b) Financial Assets		
i) Investments	11535.87	10426.47
ii) Trade Receivables	681.54	23.42
iii) Cash and Cash Equivalents		
iv) Bank balance other than above		
v) Loans		
vi) Other financial assets	1148.08	2411.98
(c) Other current assets		
(d) Assets held-for-sale	23606.95	21531.02
Total Current Assets	30527.76	27910.74
TOTAL ASSETS		
EQUITY AND LIABILITIES		
Equity	1551.22	1551.22
(a) Equity share capital	7734.12	6187.18
(b) Other Equity		
Total Equity	9285.34	7738.40
Liabilities		
Non Current Liabilities		
(a) Financial Liabilities	3322.65	2911.24
i) Borrowings		
ii) Lease Liability		
iii) Other financial liabilities		
(b) Provisions	-0.45	-0.86
(c) Deferred tax liabilities (net)	1157.36	775.41
(d) Other non-current liabilities		
Total Non-current liabilities	4479.56	3685.79
Current Liabilities		
(a) Financial Liabilities	9286.90	8899.45
i) Borrowings		
ii) Trade payables		
(a) total outstanding dues of micro enterprises and small		
(b) total outstanding dues of trade payable other than	6350.04	6344.52
micro enterprises and small enterprises		
iii) Other financial liabilities		
(b) Other current liabilities	1081.63	1242.58
(c) Provisions		
(d) Current tax liabilities (net)	44.29	
Total Current liabilities	16762.86	16486.55
TOTAL EQUITY AND LIABILITIES	30527.76	27910.74



ACTIVE CLOTHING CO LIMITED
Registered Office :E-225, INDUSTRIAL AREA, PHASE-VIII-B, MOHALI
Email: csc@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 2026
(Rs. In Lacs, unless otherwise stated)

Sr.No.	Particulars	For Quarter Ended			For Year Ended	
		For the Quarter ended (31-03-2026)	For the Quarter ended (31-12-2025)	For the Quarter ended (31-03-2025)	For the Year ended (31-03-2026)	For the year ended (31-03-2025)
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	Income					
1	Revenue from operations	7271.85	9649.49	6835.38	31643.63	29615.45
2	Other Income	57.30	86.73	40.35	187.47	96.67
3	Total Income (1+2)	7329.15	9736.22	6875.73	31831.10	29712.12
	Expenses					
4	(a) Cost of Materials consumed	2191.37	1442.94	1676.62	7990.41	8277.73
	(b) Purchases of stock-in-trade	5425.86	3031.83	5716.94	14287.32	15141.26
	(c) Changes in inventories of finished goods work-in-progress and stock-in-trade	(2758.76)	2781.74	(2626.75)	(142.49)	(2885.91)
	(d) Employee benefits expense	1465.51	1331.72	1298.72	5498.85	5034.90
	(e) Finance Costs	182.60	311.57	256.10	1028.25	1135.61
	(f) Depreciation and amortization expense	187.22	189.88	168.13	705.47	712.81
	(g) Other Expenses	29.27		145.98	61.67	145.98
	Professional Expense	171.75	105.07	93.32	549.53	550.71
	Freights & Cartages	204.59	138.47	11.11	646.55	598.05
	Others	7099.41	9333.22	6740.17	30625.56	28711.14
	Total Expenses					
5	Profit/(loss) before Tax (3-4)	229.74	403.00	135.56	1205.54	1000.98
6	Tax Expense					
	- Current tax expenses/(credit)	67.31	53.40	-27.54	200.90	156.20
	- Deferred tax expenses/(credit)					
	- Tax earlier year					
7	Profit/(loss) for the period (5-6)	162.43	349.60	163.10	1004.64	844.78
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)	162.43	349.59	163.10	1004.64	844.78
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				7734.12	6187.18
12	Earnings/(loss) per share (face value of Rs.10/- each) (not annualised for the quarters)					
	(a) Basic (in Rs.)	1.05	2.25	1.06	6.48	5.45
	(b) Diluted (In Rs.)	1.05	2.25	1.06	6.48	5.45

For and on behalf of Board or Directors

(Rajesh Kumar Mehra)
Managing Director
DIN: 00026176

Place: Mohali
Dated : 25.05.2026



NOTES TO STANDALONE FINANCIAL RESULTS

- 1 The above financial results have been prepared in accordance with Indian Accounting Standards as prescribed under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules as amended from time to time and other.
- 2 The above financial results have been reviewed by the Audit Committee and Approved by the Board of Directors in their respective Meetings held on 25th May, 2026.
- 3 The above financial results have been audited by the Statutory Auditors as required under Regulations 33 of the SEBI (LODR) Regulations, 2015 as amended.
- 4 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.
- 5 The figures of the quarter ended 31st March, 2026 and 31st March, 2025 represent the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the third quarter of the respective financial year which were subject to limited review by the Statutory Auditors as required under the Listing Regulations.
- 6 The figures of the corresponding previous periods have been regrouped / reclassified wherever considered necessary to conform to the figures represented in the current period.
- 7 The Board of directors of the Company, in their meeting held on 27th January, 2026 had approved the issuance of Warrants on preferential basis convertible into fully paid-up Equity Shares of the Company to the Promoter and non Promoter Group of the Company, up to an amount of Rs.23 Crores at a issuance price of Rs. 115 per Warrants (derived pursuant to SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018
- 8 Shareholders of the Company, in Extra -ordinary General Meeting held on 26 th February, 2026, approved the issuance of Warrants on preferential basis. The Company received an aggregate consideration of Rs. 5,75,00,000 on 15th March, 2026 towards minimum 25% of the total consideration of the Warrants.
- 9 Each Warrants is convertible into One Equity Share of the Company and the rights attached to Warrants can be exercised at anytime, within a period of 18 months from the date of allotment of Warrants. Upon such conversion, Warrant Holders will hold equity shares in the Company, on fully diluted basis. Equity shares issued upon exercise of Warrants, shall rank pari passu to existing equity shares of the Company.



ACTIVE CLOTHING CO LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2026
 (All amounts in Lakhs ,unless otherwise stated)

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES	1205.54	1000.98
Profit before tax		
Adjustments for :	1028.25	1135.61
Finance Costs)		
Fair Valuation gain on investment		
Subsidy from Government	(10.09)	(7.98)
Interest Income		
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)	(19.63)	(6.75)
Others		
Bad debt written off	(12.65)	(19.36)
CSR expense	705.47	712.81
Depreciation and amortisation		
Share Options outstanding account		
Changes in working capital	2896.89	2815.31
Adjustments for (increase)/decrease in operating assets:		
Trade Receivable	(1109.40)	(2956.32)
Inventories	(1572.31)	(1400.98)
Capital Advances		
Other Assets (Current)	1263.90	(1185.22)
Other Financial Assets (Current)	56.85	
Other Financial Assets (Non Current)	(224.45)	(10.23)
Other Assets (Non Current)		
Adjustments for (increase)/decrease in operating Liabilities		
Trade Payable	5.52	1824.92
Provisions (Non Current)		
Provisions (Current)		
Others Financial Liabilities (Current)		
Others Financial Liabilities (Non Current)		
Others Liabilities (Non Current)	381.95	326.13
Others Liabilities (Current)	(160.95)	(293.37)
Cash generated from operations	(1358.89)	(3695.07)
Income taxes paid (net of refund received)	156.61	157.15
	(1515.50)	(3852.22)
Net cash generated by operating activities	1381.39	(1036.91)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Investments		
Proceeds from sale of Investments		
Interest Received	10.09	7.98
Payment for purchase of property, plant and equipment	(624.30)	(262.32)
capital work in progress and other intangible assets	(1078.64)	(803.00)



Bank Balances not considered as cash and cash equivalents	2.48	
Proceeds from disposal of property , plant and equipment	621.49	
Dividend/ subsidiaries, associates and other investments		
Net cash used in Investing activities	(1068.88)	(1057.34)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from equity share capital /share application/ Share Warrants	575.00	
Proceeds from borrowings (non current)	411.41	101.49
Repayment of borrowings (non current)		
Proceeds/Repayment of borrowings (current) (net)	387.45	3120.85
Dividends on equity share capital paid		
Finance Costs paid	(1028.25)	(1135.61)
Net Cash used in financing activities	345.61	2086.73
Net Increase/ (decrease) in cash and cash equivalents	658.12	(7.52)
Cash and Cash equivalents at the beginning of the year	23.42	30.94
Cash and Cash equivalents at the end of the year	681.54	23.42





Active Clothing Co. Limited

Declaration pursuant to regulation 33(3) (d) of SEBI (Listing Obligation 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 VIII B, Industrial Area, Mohali-160055 on 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, 2026 and have issued an audit report with a unmodified Opinion.

The said Financial Results have been approved by the Board of Directors in its meeting held today i.e 25th May, 2026

**Thanking You
For Active Clothing Co Limited**

**Rajesh
Kumar
Mehra
Managing Director
Rajesh Kumar Mehra
DIN: 00026176**

Digitally signed by
Rajesh Kumar Mehra
Date: 2026.05.25
15:02:19 +05'30'

**Date: 25.05.2026
Place: Mohali**

CIN NO: L51311PB2002PLC033422

REGISTERED OFFICE:

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SAS Nagar, Mohali 160059
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FACTORY :

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