

Date: 14.11.2025

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street
Mumbai-400001

LWSKNIT/ Scrip- 531402 / ISIN- INE281M01013
Sub: Outcome of Board Meeting held on 14.11.2025
Ref: Financial Results 30.09.2025

Dear Sir,

In continuation to the intimation made on 09.11.2025, we wish to inform you that Board of Directors in its meeting held today the 14th day of November, 2025 the board meeting commenced at 11:30 A.M. and concluded at 01.30 P.M., inter alia, considered and approved the following:

- The Un-Audited Financial Results for the Quarter/Half-Year Ended 30.09.2025.
- The Limited Review Report on Un-Audited Financial Results by the Statutory Auditor.
- Updation of Related Party Transactions Policy.

Other Annexures pertaining to Integrated Filing (Financials):

1. Statement on Deviation or Variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. – **NOT APPLICABLE**, since no funds raised from public.
2. Outstanding Default on Loans and Debt Securities – **Not Applicable**, since there is no such default by the company.
3. Disclosure of Related Party Transactions (applicable only for half-yearly filings) – **Not Applicable**, being no related party transactions undertaken by the company.
4. Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (standalone and consolidated separately) (applicable only for annual filing i.e., 4th quarter) – **Not Applicable**, being the 2nd Quarter.

This is for your information please.

Thanks & Regards,
For L W S KNITWEAR LIMITED

(Girish Kapoor)
(Managing Director)
(DIN: 01870917)

CIN- L55101PB1989PLC009315
Registered Office: G.T. ROAD (W), LUDHIANA-141008 (INDIA)
Phone: +91-98778-15974, Email: info@lwsknitwear.com, lwsknitwear@gmail.com
Website: www.lwsknitwear.com

L W S KNITWEAR LIMITED

Registered Office: G.T. ROAD (WEST), LUDHIANA

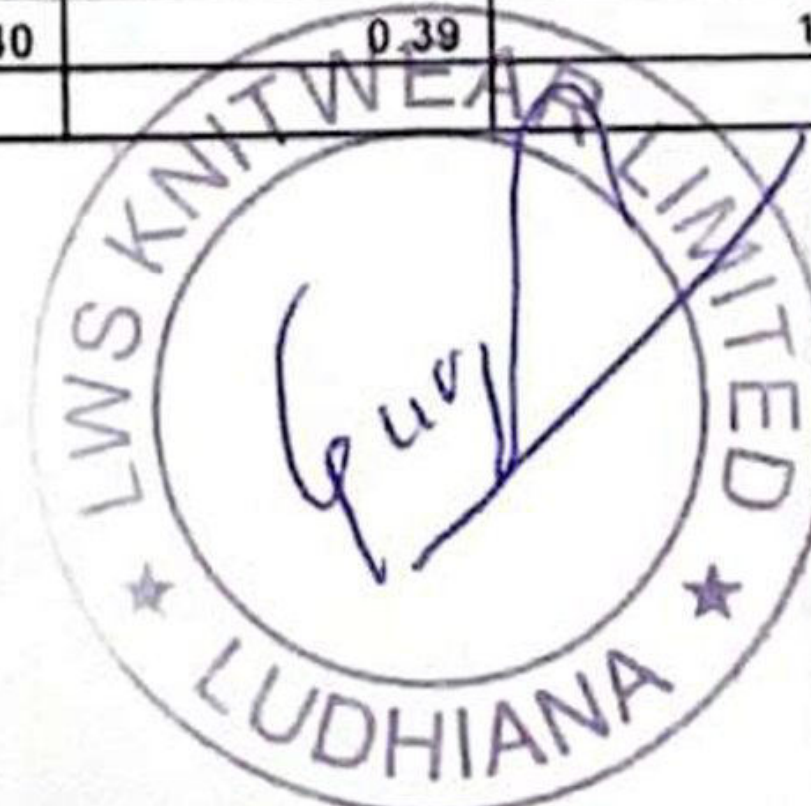
CIN- L17115PB1989PLC009315 / L55101PB1989PLC009315

Website: www.lwsknitwear.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30.09.2025

(In Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year to date Six Months ended		Previous Year ended
		30.09.2025 (Un-Audited)	30.06.2025 (Un-Audited)	30.09.2024 (Un-Audited)	30.09.2025 (Un-Audited)	30.09.2024 (Un-Audited)	31.03.2025 (Audited)
							10869.14
I	Revenue from operations	3,288.57	1,307.35	2,559.46	4,595.92	4,297.85	
II	Other income	-	-	-	-	-	10,869.14
III	Total Revenue (I + II)	3,288.57	1,307.35	2,559.46	4,595.92	4,297.85	
IV	Expenses:						0.00
	Cost of materials consumed	-	0.00	-	-	-	10,179.47
	Purchases of Stock-in-Trade	2,723.18	1,652.89	2,067.32	4,376.07	4,181.21	
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	463.63	(468.02)	392.28	(4.39)	(71.18)	116.88
	Employee benefits expense	8.79	7.41	4.58	16.20	8.26	23.36
	Finance costs	49.57	69.04	42.24	118.61	71.29	148.15
	Depreciation and amortization expense	2.04	2.19	2.21	4.23	4.38	8.79
	Other expenses	3.05	8.56	5.23	11.61	15.65	54.68
	Total expenses (IV)	3,250.26	1,272.07	2,513.86	4,522.33	4,209.61	10,531.33
V	Profit before exceptional and extraordinary items and tax (III - IV)	38.31	35.28	45.60	73.59	88.24	337.81
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	38.31	35.28	45.60	73.59	88.24	337.81
VIII	Extraordinary items	-	-	-	-	-	337.81
IX	Profit before tax (VII- VIII)	38.31	35.28	45.60	73.59	88.24	
X	Tax expense:						86.88
	(1) Current tax	9.02	8.37	13.43	17.39	23.90	-1.81
	(2) Deferred tax	(0.29)	-0.32	11.69	(0.61)	11.53	85.07
	Net Tax Expense (X)	8.73	8.05	25.12	16.78	35.43	
XI	Profit (Loss) for the period from continuing operations (IX-X)	29.58	27.23	20.48	56.81	52.81	252.74
XII	Profit/(loss) from discontinuing operations	-	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV	Profit (Loss) for the period (XI + XIV)	29.58	27.23	20.48	56.81	52.81	252.74
XVI	Other Comprehensive Income						
	A.						
	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B.						
	(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total (XVI)	-	-	-	-	-	-
XVII	Total Comprehensive Income for the period (XV+XVI)[Comprising of Profit (Loss) and Other comprehensive Income for the period]	29.58	27.23	20.48	56.81	52.81	252.74
XVIII	Paid-up equity share capital	1,463.18	1,463.18	505.84	1,463.18	505.84	1,463.18
XIX	Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00
XX	Reserves excluding revaluation reserve as per balance sheet of previous accounting year	1,629.54	1,599.96	765.55	1,629.54	765.55	1,572.73
XXI	Earnings per equity share (for continuing operation):						
	(1) Basic	0.20	0.19	0.40	0.39	1.04	1.73
	(2) Diluted	0.20	0.19	0.40	0.39	1.04	1.73
XXII	Earnings per equity share (for discontinued operation):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XXIII	Earnings per equity share (for discontinued & continuing operation):						
	(1) Basic	0.20	0.19	0.40	0.39	1.04	1.73
	(2) Diluted	0.20	0.19	0.40	0.39	1.04	1.73

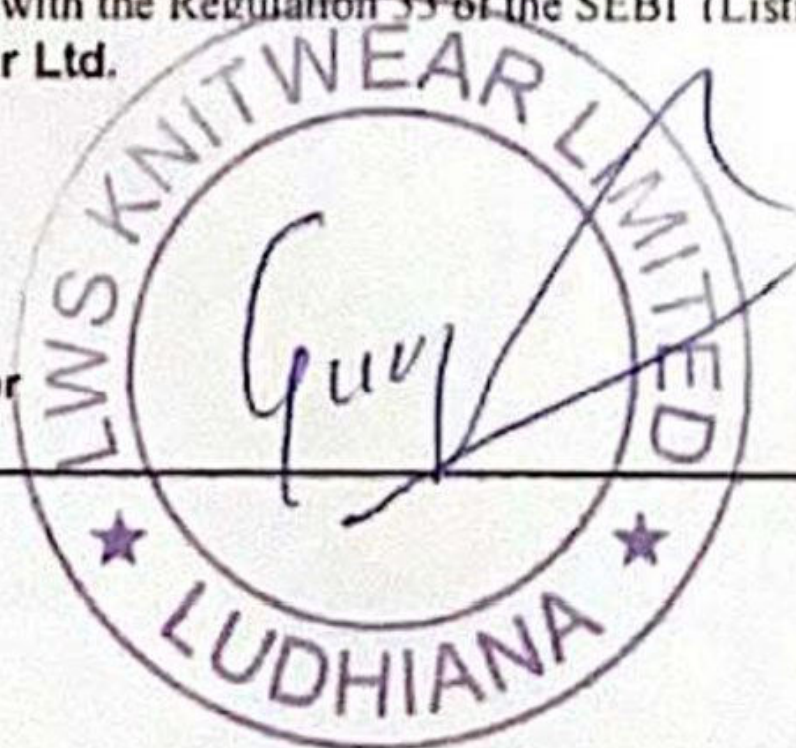


	Particulars	Figures as at the end of Half year 30.09.2025	Figures as at the end of year 31.03.2025
		Un-Audited	Audited
		(In Rupees Lakh)	
	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	5.83	10.07
	(b) Capital work-in-progress		
	(c) Investment Property		
	(d) Goodwill		
	(e) Other Intangible assets	0.00	0.00
	(f) Intangible assets under development		
	Non-Current Financial Assets		
	(i) Investments		
	(ii) Trade receivables		
	(iii) Loans	4.50	4.50
	(iv) Others (to be specified)		
	(i) Deferred tax assets (net)	3.86	3.25
	(j) Other non-current assets	132.11	189.26
	TOTAL OF NON-CURRENT ASSETS	146.30	207.08
2	Current assets		
	(a) Inventories	1371.18	1366.79
	(b) financial Assets		
	(i) Investments		
	(ii) Trade receivables	4528.26	3382.46
	(iii) Cash and cash equivalents	31.17	5.50
	(iv) Bank balances other than (iii) above	0.02	10.79
	(v) Loans	293.12	217.89
	(vi) Others (to be specified)		
	(c) Current Tax Assets (Net)		
	(d) Other current assets	13.68	24.04
	TOTAL OF CURRENT ASSETS	6237.43	5007.47
	Total Assets (1+2)	6383.73	5214.55
	EQUITY AND LIABILITIES		
3	Equity		
	(a) Equity Share capital	1463.18	1463.18
	(b) Other Equity	1629.54	1572.73
	TOTAL EQUITY	3092.72	3035.91
4	LIABILITIES		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1216.48	767.29
	(ii) Trade payables		
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)		
	(b) Provisions		
	(c) Deferred tax liabilities (Net)	0.00	0.00
	(d) Other non-current liabilities		
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	529.59	657.11
	(ii) Trade payables		
	a) MSME	531.27	30.01
	b) Non MSME	465.56	579.68
	(iii) Other financial liabilities (other than those specified in item (c))	33.32	24.33
	(b) Other current liabilities	420.08	41.90
	(c) Provisions	94.71	78.32
	(d) Current Tax Liabilities (Net)		
	TOTAL LIABILITIES	3291.01	1568.95
	Total Equity and Liabilities (3+4)	6383.73	4604.86

- The Company's un-audited financial results for the quarter ended Sept. 30, 2025 have been prepared in accordance with the Indian Accounting Standards (IND AS) as prescribed under section 133 of the Companies Act, 2013 read with Rules made thereunder.
- The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their respective meetings held on 14.11.2025. The Statutory Auditors have expressed an unmodified opinion on these un-audited financial results. The figures are in Lacs except Face value of Equity Shares and EPS, which are in Rupees.
- There is only one Segment, namely, which is the primary reportable segment.
- The Statutory Auditors have carried out the 'Limited Review' of the Unaudited Standalone Financial Results of the Company for the quarter ended Sept. 30, 2025 in accordance with the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Girish Kapoor
Managing Director
DIN: 01870917

Place - Ludhiana
Date - 14.11.2025





PARMOD G. GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS
(A Peer Reviewed Firm)

LIMITED REVIEW REPORT

The Board of Directors,
L W S KNITWEAR LIMITED
Ludhiana.

We have reviewed the accompanying statement of unaudited financial results of **L W S Knitwear Limited** (the Company) for the quarter ended September 30, 2025 and year to date results from April 1, 2025 to September 30, 2025 (the "Statement") being submitted by Company pursuant to the requirement of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors have been prepared in accordance with the applicable accounting standards read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the Listing Regulations. Our responsibility is to express a conclusion on the 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 the 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 of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Ludhiana
Dated : 14.11.2025
UDIN : 25096109BMIBZH7191

for **PARMOD G. GUPTA & ASSO.**
CHARTERED ACCOUNTANTS



Parmod Gupta
(PARMOD GUPTA)

PARTNER

M.NO.096109

Firm's Reg. No. 018870N