



Superfine Knitters Limited

AN INTEGRATED UNIT OF : HOSIERY KNITTED FABRICS & GARMENTS

Dated: 23rd May, 2025

Bombay Stock Exchange Limited,
25th Floor, P. J. Towers,
Dalal Street, Fort,
Mumbai - 400 001
Scrip Code: 540269

Sub: Submission of Audited Standalone Financial Results of the Company for the half year and year ended 31st March, 2025 under Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

With reference to above stated, we are pleased to submit herewith, pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 audited standalone financial results of the Company for the half year and year ended 31st March 2025 together with auditor's report reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 23rd May, 2025.

The report of Auditors is with un-modified/un-qualified opinion with respect to audited financial results of the Company for the financial year ended 31st March 2025.

The meeting of Board of Directors was commenced at 03:30pm and concluded at 4:55pm.

This is for your information and record.

Thanking You,

Yours Faithfully,
For Super Fine Knitters Limited

Samridhi Seth
Company Secretary



Superfine Knitters Limited

M/S. SUPER FINE KNITTERS LIMITED

AN INTEGRATED UNIT OF : HOSIERY KNITTED FABRICS & GARMENTS

BALANCE SHEET AS ON 31.03.2025

Amt (Rs. In Lacs)

PARTICULARS	Note No.	As on 31.03.2025		As on 31.03.2024	
		Rs.	Rs.	Rs.	Rs.
I EQUITY AND LIABILITIES					
1. Shareholders' Funds					
(a) Share Capital	2	1239.31		1239.31	
(b) Reserves and Surplus	3	1159.99		1082.88	
(b) Money received against share warrants		-	2399.29	-	2322.19
2. Share Application Pending Allotment			-		-
3. Non- Current Liabilities					
(a) Long-term Borrowings	4	1059.43		837.21	
(b) Deferred Tax Liabilities (Net)	5	171.00		177.69	
(c) Other Long Term Borrowings	6	-		-	
(d) Long-term Provisions	7	-	1230.43	-	1014.90
4. Current Liabilities					
(a) Short Term Borrowings	8	112.24		355.14	
(b) Trade payables					
(i) Total Outstanding dues of MSME	9	42.10		14.88	
(i) Total Outstanding dues of creditors other than MSME		19.23		77.37	
(c) Other Current Liabilities	10	145.18		235.07	
(d) Short Term Provisions	11	30.42	349.17	26.43	708.88
TOTAL			3978.89		4045.97
II ASSETS					
1. Non-Current Assets					
(a) Property, Plant Equipments & Intangible Assets					
(i) Property, Plant and Equipment	12	1092.10		1066.79	
(ii) Intangible Assets		-		-	
(iii) Capital Work-in-Progress		-		-	
(iv) Intangible Assets under development		-		-	
(b) Non Current Investments	13	47.13		-	
(c) Deferred Tax Assets (Net)		-		-	
(d) Long Term Loan and Advances	15	-		-	
(e) Other Non Current Assets	16	-	1139.23	-	1066.79
2. Current Assets					
(a) Current Investments	17	-		-	
(a) Inventories	18	1874.99		1624.52	
(b) Trade receivables	19	320.57		656.21	
(c) Cash and cash equivalents	20	8.72		2.12	
(d) Short-term loans and advances	21	450.79		539.67	
(e) Other Current Tax Assets	22	184.60		156.67	
			2839.67		2979.18
TOTAL			3978.89		4045.97
Significant Accounting Policies and Additional Information	1				

FOR AND ON BEHALF OF THE BOARD

DATE : 23.05.2025
PLACE : LUDHIANA

(Vivek Lakra)
Director
DIN: 01067219

C-5, Phase-V, Focal point, Ludhiana - 141010 (INDIA) Ph. : 0161-5036500

E-mail : ajitlakra@superfineknitters.com, vivek@superfineknitters.com



Superfine Knitters Limited

AN INTEGRATED UNIT OF : HOSIERY KNITTED FABRICS & GARMENTS

Super fine Knitters Ltd.

Statement of Profit & Loss for the year Ended March 31,2025

Particulars	Amt (Rs. In Lacs)			
	Half Year Ended 31.03.2025 Audited	Half Year Ended 30.09.2024 Unaudited	Year Ended 31.03.2025 Audited	Year Ended 31.03.2024 Audited
Revenue				
Revenue From Operations	1441.37	1376.56	2817.94	2798.62
Other Income	23.29	21.67	44.96	61.38
Total Revenue	1464.67	1398.23	2862.90	2860.00
Expenses				
Cost of Materials Consumed	1260.92	636.82	1897.74	1062.12
Change in inventories of finished goods , work in progress and stock in trade	-407.66	136.50	-271.16	429.29
Other Manufacturing Expenses	366.83	379.96	746.79	891.02
Employee Benefits Expenses	55.38	43.11	98.49	90.91
Finance Costs	49.99	49.17	99.16	97.94
Depreciation and amortization exp.	47.36	47.54	94.90	93.46
Other Expenses	48.21	57.55	105.75	104.53
Total Expenses	1421.04	1350.65	2771.69	2769.28
Profit before exceptional and extraordinary items and Tax	43.63	47.58	91.21	90.72
Less: Exceptional items	-	-	-	-
Profit Before extraordinary items	43.63	47.58	91.21	90.72
Less: Extraordinary items	-	-	-	-
Profit Before Tax	43.63	47.58	91.21	90.72
Less : Provisions for				
--Income Tax Current	-14.65	-15.77	-30.42	-26.43
--Deferred tax	3.30	3.39	6.69	-6.42
--Income Tax adjustments for earlier years	-	-	-	-
--Prior Period Adjustments	-	-	-	-
Profit (Loss) for the Period	32.28	35.21	67.49	57.87
Other Comprehensive Income (OCI)				
Items that will not be reclassified to Profit & Loss				
i) Remeasurement gain/(loss) on defined benefit plan	-	-	-	-
ii) Gain/(Loss) on Fair Value of Investments	-	-	-	-
iii) Income Tax relating to items that will not be reclassified to Profit & Loss	-	-	-	-
Total Other Comprehensive Income/(expense)(OCI) net of tax	-	-	-	-
Total Comprehensive Income	32.28	35.21	67.49	57.87
Paid Up Equity Share Capital (Face Value of Rs. 10/- Per Share)	1239.31	1239.31	1239.31	1239.31
Reserves Excluding Revaluation	-	-	-	-
Earning Per Share (EPS) Rupees				
Basic & Diluted EPS(not annualised)				
a) Basic EPS (not annualised)	0.26	0.28	0.54	0.47
b) Diluted EPS (not annualised)	0.26	0.28	0.54	0.47

For and on Behalf of Board

(Vivek Lakra)
Director
DIN: 01067219

Date: 23.05.2025
Place: Ludhiana

C-5, Phase-V, Focal point, Ludhiana - 141010 (INDIA) Ph. : 0161-5036500

E-mail : ajitlakra@superfineknitters.com, vivek@superfineknitters.com



Superfine Knitters Limited

AN INTEGRATED UNIT OF : HOSIERY KNITTED FABRICS & GARMENTS

Cash Flow Statement for the Years Ended 31st March, 2025

		Amt (Rs. In Lacs)	
	Particulars	2024-2025	2023-2024
A	Cash flow from operating Activities		
	Net Profit/(Loss) after Tax and extraordinary items	91.21	90.72
	Adjustment for		
	Depreciation	94.90	93.46
	Profit/ Loss on sale of asset & Share	-0.73	-18.75
	Rental Income	-3.60	-3.60
	Interest & Dividend Received	-40.01	-38.60
	Interest expenses	97.38	95.80
		-	-
	Adjustment for		
	Extraordinary Items	-	-5.58
	Operating Profit/Loss before Working Capital Changes	239.15	213.46
	Adjustment for		
	(Increase)/Decrease in Trade & Other receivables	396.59	-414.36
	(Increase)/Decrease in Inventory	-250.47	473.87
	Increase/(Decrease) in Trade Payables & Other Liabilities	-116.82	-81.91
	Increase/(Decrease) in Loan & Advances	-	-
	Cash generated from operations	268.45	191.06
	Income Tax Paid	-30.42	-26.43
	Loss from extraordinary activities		
	Previous Year Taxes (Net)	9.62	-8.91
	Net Cash from Operating Activities	247.65	155.73
B.	Cash Flow from Investing Activities		
	(Purchase) of Fixed/Capital Expenditure	-148.44	-126.70
	Non Current Investment	-47.13	
	Sale of Fixed Asset	28.96	37.67
	Rental Income	3.60	3.60
	Interest & Dividend Received	40.01	38.60
	Net Cash used in Investing Activities	-123.00	-46.84
C.	Cash Flow from Finance Activities		
	Proceeds from Share capital	-	-
	Proceeds from Long Term Borrowing (Net)	222.23	176.00
	Short Term Loans Movement & others	-242.90	-192.82
	Interest Payment	-97.38	-95.80
	Net Cash from Financing Activities	-118.05	-112.62
	Net increase in Cash and Equivalents (A+B+C)	6.60	-3.73
	Opening Balance of Cash and Cash Equivalents	2.12	5.85
	Closing Balance of Cash and Cash Equivalents	8.72	2.12

FOR AND ON BEHALF OF THE BOARD

DATE: 23.05.2025
PLACE : LUDHIANA


(Vivek Lakra)
Director
DIN: 01067219

C-5, Phase-V, Focal point, Ludhlana - 141010 (INDIA) Ph. : 0161-5036500

E-mail : ajitlakra@superfineknitters.com, vivek@superfineknitters.com



Superfine Knitters Limited

AN INTEGRATED UNIT OF : HOSIERY KNITTED FABRICS & GARMENTS

Bombay Stock Exchange Limited,
25th Floor, P. J. Towers,
Dalal Street, Fort,
Mumbai - 400 001
Scrip Code: 540269

Dated: 23rd May, 2025

Sub.:- Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements (Amendment), Regulations, 2016

Dear Sir/Madam,

In compliance of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. I, the undersigned, do hereby declare that M/s. R. K. Deepak & Co., Chartered Accountants, the Statutory Auditors of the Company, have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company for the year ended March 31, 2025.

For Super Fine Knitters Limited

Samridhi Seth
Company Secretary

Date: 23.05.2025

Place: Ludhiana

C-5, Phase-V, Focal point, Ludhiana - 141010 (INDIA) Ph. : 0161-5036500

E-mail : ajitlakra@superfineknitters.com, vivek@superfineknitters.com



R.K. DEEPAK & CO. Chartered Accountants

Head Office: 303B, Apra Plaza, Plot No. 28,
Road No. 44, Pitampura Community Centre, Delhi
Branch Office: Flat No. 4, 1st Floor, Khurana Complex,
Kochar Market Chowk, Ludhiana-141002

Phone: 0161-5092377
Mobile: 99155-00802
E-mail: khuranaca@gmail.com

Independent Auditor's Report on half year and year ended Audited Financial Results of Super Fine Knitters Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,

The Board of Directors,
Super Fine Knitters Limited
Ludhiana.

Opinion

We have audited the accompanying statement of audited financial results for the half year/ Year ended 31st March, 2025 ("the statement") of **Super Fine Knitters Limited** ("the Company") (CIN-L18101PB1998PLC021814) being submitted by the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, ("the Listing Regulations")

In our opinion and to the best of our information and according to explanations given to us, the statement:

- (i) Is presented in accordance with the requirements of Regulation 33 of the Listing Regulations: and
- (ii) Gives a true and fair view in conformity with the recognition and measurement principles laid down in the Accounting Standards and other accounting principles generally accepted in India of the net profit and Total comprehensive income and other financial information of the company for the half year and year ended 31st March, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standard on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those standards are further described in Auditor's Responsibilities for the Audit of the Statement 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 ("the ICAI") together with the ethical requirements that are relevant to our audit of





R.K. DEEPAK & CO.

Chartered Accountants

Head Office: 303B, Apra Plaza, Plot No. 28,
Road No. 44, Pitampura Community Centre, Delhi
Branch Office: Flat No. 4, 1st Floor, Khurana Complex,
Kochar Market Chowk, Ludhiana-141002

Phone: 0161-5092377
Mobile: 99155-00802
E-mail: khuranaca@gmail.com

the Statement under provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Financial Results

The statement which includes the Financial Results is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited financial statements for the half year and year ended 31st March, 2025. The company's Board of Directors are responsible for the preparation and presentation of the financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the act for safeguarding 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, 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 are responsible for overseeing the financial reporting process of the company.

Auditors Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the 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





R.K. DEEPAK & CO.

Chartered Accountants

Head Office: 303B, Apra Plaza, Plot No. 28,
Road No. 44, Pitampura Community Centre, Delhi
Branch Office: Flat No. 4, 1st Floor, Khurana Complex,
Kochar Market Chowk, Ludhiana-141002

Phone: 0161-5092377
Mobile: 99155-00802
E-mail: khuranaca@gmail.com

and 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 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 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board of Directors.
- Conclude on the appropriateness of 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 Company's ability to continue as a going concern. 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 Financial Statements 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 Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express and opinion on the Financial Results.





R.K. DEEPAK & CO.

Chartered Accountants

Head Office: 303B, Apra Plaza, Plot No. 28,
Road No. 44, Pitampura Community Centre, Delhi
Branch Office: Flat No. 4, 1st Floor, Khurana Complex,
Kochar Market Chowk, Ludhiana-141002

Phone: 0161-5092377
Mobile: 99155-00802
E-mail: khuranaca@gmail.com

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.

Other Matter

The annual financial results include the results for the half year ended 31st March, 2025 being the balancing figure between the audited figures in respect of the full financial year and published unaudited year to date figures for the half year of the current financial year which were subject to limited review by us, as required under Listing Regulations. Our opinion on the Audit of Standalone Financial Results for the year ended 31st March 2025 is not in respect of this matter.

For R.K. Deepak & Co



Chartered Accountants
(Firm Regn.no.003145N)

CA Sanjiv Khurana
Partner
M. No. : 082873

Place : Ludhiana
Date : 23 May, 2025

UDIN: 25082873 B0E0AY1868