

LWS KNITWEAR LIMITED

Regd. Office – G T Road –West, Ludhiana 141008 (Pb), CIN-L17115PB1989PLC009315,

Tele-01612744500, Email- info@lwsknitwear.com, Website- www.lwsknitwear.com

Statement of Un-Audited Standalone Financial Results for the Quarter and Nine Months ended on 31 st December, 2017 (Rs. in Crores Except EPS)						
SN	Particulars	Quarter Ended			Nine Months Ended	
		3 months ended	Preceding 3 months ended	3 months in previous year ended	Year to date figures for current period ended	Year to date figures for previous year ended
		31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	Revenue from Operations	2.21	3.51	4.33	14.77	22.99
2	Other Income	0.00	0.03	0.00	0.03	0.00
3	Total Revenue (1+2)	2.21	3.54	4.33	14.80	22.99
4.	Expenses					
	a. Cost of materials consumed	2.55	3.52	3.66	15.95	21.12
	b. Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(0.42)	(0.20)	0.44	(1.58)	1.30
	d. Employee benefit expense	0.01	0.01	0.02	0.03	0.05
	e. Finance Cost	0.00	0.11	0.13	0.11	0.29
	f. Depreciation and amortization expense	0.03	0.03	0.01	0.06	0.02
	g. Other expenses	0.03	0.02	0.04	0.12	0.11
	Total Expenses 4(a to g)	2.20	3.49	4.30	14.69	22.89
5	Profit/(Loss) before Exceptional Items and Extraordinary Items and Tax	0.01	0.05	0.03	0.11	0.10



6	Exceptional Items	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before Tax	0.01	0.05	0.03	0.11	0.10
8	Tax expense					
	a. Current Tax	0.00	0.02	0.01	0.02	0.03
	b. Deferred Tax	0.00	0.01	0.00	0.01	0.00
9	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00	0.00	0.00	0.00
10	Profit/ (Loss) from Continuing Operations	0.01	0.02	0.02	0.08	0.07
11	Profit/ (Loss) from Discontinuing Operations	0.00	0.00	0.00	0.00	0.00
12	Profit/(Loss) for the period	0.01	0.02	0.02	0.08	0.07
13	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
14	Total Comprehensive Income	0.00	0.00	0.00	0.00	0.00
15	Paid up equity share Capital (Face value of Rs. 10/- per share)	5.06	5.06	5.06	5.06	5.06
16	Reserve excluding revaluation reserves	4.32	4.31	4.52	4.32	4.55
17	Earning per Equity share before and after extra ordinary item					
	Basic	0.02	0.03	0.04	0.15	0.14
	Diluted	0.02	0.03	0.04	0.15	0.14

NOTES:

1. The Company adopted Indian Accounting Standards (Ind AS) from 01st April,2017 with the transition date of 01st April 2016 and accordingly these financial results have been prepared in accordance with the recognition and measurement principal laid down in the Indian Accounting Standard (Ind AS)-34-Interim Financial Reporting prescribed under section 133 of the Company Act, 2013 read with the relevant rules there under and other accounting principal generally accepted in india. Consequently erstwhile Indian Generally Accepted Accounting Principles (IGAAP) result for the quarter ended 31stDecember, 2016have



been restated to make them comparable. However, there is no difference between the results before and after applicability of IND AS and as per IGAAP's.

Reconciliation of net profit/loss as reported under erstwhile IGAAP and as restated under Ind AS	Rs in Crores	
	Quarter ended 31.12.2017	Nine months ended 31.12.2017
Net profit/(loss) after tax as reported under previous GAAP	0.01	0.08
Ind AS adjustments	0.00	0.00
Net profit/(loss) as per Ind AS	0.01	0.08
Other Comprehensive income	0.00	0.00
Total Comprehensive Income as per Ind AS	0.00	0.00

2. The unaudited results for the quarter ended 31st December, 2017 have been reviewed by the Audit Committee and statutory auditors and approved by the Board of Directors in their respective meetings held on 14th February, 2018.

3. The statutory Auditors have carried out a Limited Review of the accounts for quarter ended 31st December, 2017.

4. Segment reporting is not applicable to us.

For LWS KNITWEAR LIMITED



DIN-01870917

DATE: 14.02.2018

PLACE: LUDHIANA