

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 Half Year ended on 30th Septemebr, 2018
 (Rs. In Crores) Amount

Particulars	Quarterly ended			Half year ended		Financial year ended
	30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1 Income						
Revenue from Operations	26.03	11.89	3.51	37.92	12.56	30.28
Other Income	0.00	0.00	0.03	0.00	0.03	0.03
Total Income	26.03	11.89	3.54	37.92	12.59	30.31
2 Expenses						
Expenses						
a. Cost of materials consumed	27.41	10.82	3.52	38.23	13.40	32.21
b. Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1.52	0.95	-0.20	-0.57	-1.16	-2.44
d. Employee benefit expense	0.00	0.02	0.01	0.02	0.02	0.06
e. Finance Cost	0.01	0.01	0.11	0.02	0.11	0.13
f. Depreciation and amortization expense	0.02	0.03	0.03	0.05	0.03	0.06
g. Other expenses	0.02	0.02	0.02	0.04	0.09	0.15
Total Expenses (a - g)	25.94	11.85	3.49	37.79	12.49	30.17
3 Profit/(Loss) before Exceptional Items and Tax	0.09	0.04	0.05	0.13	0.10	0.14
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5 Profit/(Loss) before Tax	0.09	0.04	0.05	0.13	0.10	0.14
6 Tax expense						
a. Current Tax	0.01	0.01	0.02	0.02	0.02	0.03
b. Deferred Tax	0.00	0.00	0.01	0.00	0.01	0.01
Total Tax expense	0.01	0.01	0.03	0.02	0.07	0.04
7 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	0.00



8	Profit/ (Loss) from Continuing Operations	0.08	0.03	0.02	0.11	0.07	0.10
9	Profit/ (Loss) from Discontinuing Operations	0.00	0.00	0.00	0.00	0.00	0.00
10	Profit/(Loss) for the period	0.08	0.03	0.02	0.11	0.07	0.10
11	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
12	Total Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
13	Paid up equity share Capital (Face value of Rs. 10/- per share)	0.00	5.06	5.06	5.06	5.06	5.06
14	Reserve excluding revaluation reserves	0.06	4.36	4.56	4.42	4.63	4.33
15	Earning per Equity share both Basic and Diluted	0.16	0.06	0.03	0.22	0.13	0.20

NOTES:

1. The above un-audited financial results for the quarter ended 30th September, 2018 have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 14th November, 2018 and statutory auditors have carried out limited review of the same.
2. The Company is operating in One Segment only – Garments/Knitted cloth.
3. The previous period figures have been regrouped/ rearranged, wherever considered necessary.

For LWS KNTWEAR LIMITED

GIRISH KAPOOR
MANAGING DIRECTOR
DIN-01570917

DATE: 14.11.2018
PLACE: LUDHIANA

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Standalone Statement of Assets and Liabilities as at 30th September, 2018 - Amount (Rupees in Crores)

Particulars	As at 30 th September, 2018	As at 31 st March, 2018
	Un-Audited	Audited
A. ASSETS		
1. Non-current assets	0.74	0.79
(a) Property, plant and equipment		
(b) Capital work-in-progress	0.00	0.00
(c) Investment property	0.00	0.00
(d) Goodwill	0.00	0.00
(e) Other intangible assets	0.00	0.00
(f) Non-current Financial Assets-		
- Non-current Investments	3.15	3.15
- Trade receivables non-current	0.00	0.00
-Loans, non current	0.41	0.41
-Others non current financial assets	0.00	0.00
(g) Deferred tax assets (net)	0.00	0.00
(h) Other Non Current assets	1.11	3.60
Total of Non-current assets	5.41	7.95
2. Current assets		
(a) Inventories	4.32	3.75
(b) Current Financial Assets-		
- Investments	0.00	0.00
-Trade receivables current	11.30	6.27
-Cash and cash equivalents	0.33	0.22
-Bank balance other than cash and cash equivalent	0.00	0.00
- Loans, current	0.21	0.00
- Others	0.00	0.00
(c) Current tax assets (net)	0.00	0.00
(d) Other current assets	0.13	0.13
Total of Current assets	16.29	10.37
TOTAL -ASSETS	21.70	18.32
B. EQUITY AND LIABILITIES		



1	Equity		
	(a) Equity share capital	5.06	5.06
	(b) Other equity	4.42	4.33
	Total of equity	9.48	9.39
2	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	- Borrowings, non current	0.46	0.47
	- Trade payables, non current	0.00	0.00
	- Others, non current fin liabilities	0.00	0.00
	(b) Provisions, non current	0.00	0.00
	(c) Deferred tax liabilities (net)	0.03	0.03
	(d) Other non-current liabilities	0.00	0.00
		Total of non-current liabilities	0.49
	Current liabilities		
	(a) Financial liabilities		
	- Borrowings, current	0.00	0.00
	- Trade payables, current	11.63	8.35
	- Others current fin. liabilities		0.00
	(b) Other current liabilities	0.08	0.05
	(c) Provisions, current	0.02	0.03
	(d) Current tax liabilities (Net)	0.00	0.00
	Total of Current liabilities	11.73	8.43
	Total liabilities	12.22	8.93
	TOTAL - EQUITY AND LIABILITIES	21.70	18.32

For LWS KMITWEAR LIMITED

GIRISH KARDOR
MANAGING DIRECTOR
DIN-01870917

DATE: 14.11.2018

PLACE: LUDHIANA



RAJESH K. SHARMA & ASSOCIATES

CHARTERED ACCOUNTANTS

B-XXXIV-17, BAWA COLONY, BACKSIDE GREWALZ LAL KOTHI,
HAIBOWAL KALAN, LUDHIANA- 141001 PH- 98887-68300, 98883-68330

e-mail- myselfca@gmail.com, myselfca@rediffmail.com

Firm Regn No : 013867N, PAN : AAGFR9577F, Membership No- 092948

Independent Auditor's Review Report

To the Board of Directors of
LWS KNITWEAR LIMITED
LUDHIANA

We have reviewed the accompanying statement of unaudited financial results of **LWS KNITWEAR LIMITED** for the Quarter ended **30.09.2018** being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular dated 05, July 2017.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

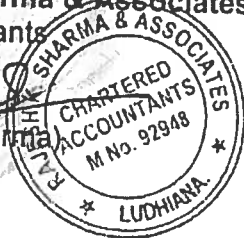
We conducted our review in accordance with the Standard on Review Management (SRE) 2410, 'Review of Interim Financial information performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to 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 i.e. **Indian Accounting Standards (IND AS)** prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under 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.

For Rajesh K. Sharma & Associates
Chartered Accountants


(Rajesh Kumar Sharma)
Partner

M.No- 092948



Date : 14.11.2018

Place : Ludhiana