

**Date: 13.08.2024**

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

*LWSKNIT/ Scrip- 531402 / ISIN- INE281M01013*

**Sub: Outcome of Board Meeting held on 13.08.2024**

Dear Sir,

In continuation to the intimation made on 06.08.2024, we wish to inform you that Board of Directors in its meeting held today the 13<sup>th</sup> day of August, 2024 the board meeting commenced at 01:00 P.M. and concluded at 01.30 P.M., inter alia, considered and approved the following:

- The Un-Audited Financial Results for the Quarter Ended 30.06.2024.
- The Limited Review Report on Un-Audited Financial Results by the Statutory Auditor.

Pursuant to Regulation 30, 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith:

- I. The Un-Audited Financial Results for the Quarter Ended 30.06.2024.
- II. The Limited Review Report on Un-Audited Financial Results by the Statutory Auditor.

This is for your information please.

Thanks & Regards,  
**For L W S KNITWEAR LIMITED**

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

**CIN- L17115PB1989PLC009315 / 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](http://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 ENDED 30.06.2024 (In Lac)

Sr. No.	Particulars	Quarter Ended			Previous Year ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		(UnAudited)	(Audited)	(UnAudited)	(Audited)
I	Revenue from operations	1,738.39	3448.01	653.61	7513.45
II	Other income	-	0.01	-	0.02
III	<b>Total Income (I + II)</b>	<b>1738.39</b>	<b>3448.02</b>	<b>653.61</b>	<b>7513.47</b>
IV	<b>Expenses:</b>				
	Cost of materials consumed	0.00	0.00	0.00	0.00
	Purchases of Stock-in-Trade	2,113.89	2977.92	974.82	7,759.63
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	(463.46)	256.79	(362.52)	(614.37)
	Employee benefits expense	3.68	3.36	4.80	14.10
	Finance costs	29.05	30.97	24.26	117.34
	Depreciation and amortization expense	2.17	2.35	2.34	9.23
	Other expenses	10.42	8.12	5.18	31.68
	<b>Total expenses (IV)</b>	<b>1695.75</b>	<b>3279.51</b>	<b>648.88</b>	<b>7317.51</b>
V	Profit before exceptional and extraordinary items and tax (III - IV)	42.64	168.51	4.73	195.96
VI	Exceptional items	-	-	-	-
VII	<b>Profit before extraordinary items and tax (V - VI)</b>	<b>42.64</b>	<b>168.51</b>	<b>4.73</b>	<b>195.96</b>
VIII	Extraordinary items	-	-	-	-
IX	<b>Profit before tax (VII- VIII)</b>	<b>42.64</b>	<b>168.51</b>	<b>4.73</b>	<b>195.96</b>
X	Tax expense:				
	(1) Current tax	10.47	48.08	1.45	55.63
	(2) Deferred tax	-0.16	-0.56	-2.04	0.38
	<b>Net Tax Expense (X)</b>	<b>10.31</b>	<b>47.52</b>	<b>-0.59</b>	<b>56.01</b>
XI	Profit (Loss) for the period from continuing operations (IX-X)	32.33	120.99	5.32	139.95
XII	Profit/(loss) from discontinuing operations	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-
XV	<b>Profit (Loss) for the period (XI + XIV)</b>	<b>32.33</b>	<b>120.99</b>	<b>5.32</b>	<b>139.95</b>
XVI	<b>Other Comprehensive Income</b>				
	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	-	-	-	-
	<b>Total (XVI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XVII	<b>Total Comprehensive Income for the period (XV+XVI)[Comprising of Profit (Loss) and Other comprehensive Income for the period]</b>	<b>32.33</b>	<b>120.99</b>	<b>5.32</b>	<b>139.95</b>
XVIII	Paid-up equity share capital	505.84	505.84	505.84	505.84
XIX	Face Value of Equity Share Capital	10.00	10.00	10.00	10.00
XX	Reserves excluding revaluation reserve as per balance sheet of previous accounting year	745.07	712.74	577.91	712.74
XXI	<b>Earnings per equity share (for continuing operation):</b>				
	(1) Basic	0.64	2.40	0.11	2.77
	(2) Diluted	0.64	2.40	0.11	2.77
XXII	<b>Earnings per equity share (for discontinued operation):</b>				
	(1) Basic	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00
XXIII	<b>Earnings per equity share (for discontinued &amp; continuing operation):</b>				
	(1) Basic	0.64	2.40	0.11	2.77
	(2) Diluted	0.64	2.40	0.11	2.77

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 13.08.2024
- Figures are in Lakhs Rupees except Face value of Equity Shares and EPS, which are in Rupees.
- There is only one segment namely Textiles which includes yarns/ knitted cloth/garments and is the primary reportable segment
- The Financial Results has been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules. The Financial Results has been prepared in accordance with the Indian Accounting Standards

For L W S Knitwear Limited

Girish Kapoor  
Managing Director  
DIN No. - 01870917



Place: Ludhiana  
Date: 13.08.2024



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

LIMITED REVIEW REPORT

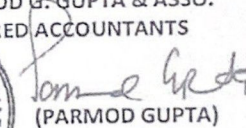
The Board of Directors,  
L W S KNITWEAR LIMITED  
Ludhiana.

We have reviewed the accompanying statement of unaudited financial results of L W S Knitwear Limited (the Company) for the quarter ended 30th June, 2024 ( the "Statement") being submitted by Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. 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 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: 13.08.2024  
UDIN : 24096109BKDSBS3913

for PARMOD G. GUPTA & ASSO.  
CHARTERED ACCOUNTANTS  
  
(PARMOD GUPTA)  
PARTNER  
M.NO.096109  
Firm's Reg. No. 018870N

