LWS KNITWEAR LIMITED

Date: 13.11.2026

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

LWSKNIT/ Scrip- 531402 / ISIN- INE281M01013

Sub: Outcome of Board Meeting held on 13.11.2026
Ref: Financial Results 30.09.2026

Dear Sir,

In continuation to the intimation made, we wish to inform you that Board of Directors in its meeting held today the 13th day of November, 2026 the board meeting commenced at 11:00 A.M. and concluded at 12.15 P.M., inter alia, considered and approved the following:

- The UnAudited Financial Results for the Quarter Ended 30.09.2026.
- The Limited Review Report on Financial Results by the Statutory Auditor.

Other Annexures:

1. Statement on Deviation or Variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. – **Not Applicable**.

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) – **Detailed in XBRL submission.**

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 2nd Quarter.

Thanks & Regards,
For L W S KNITWEAR LIMITED

Girish Kapoor
Digitally signed by Girish Kapoor
Date: 2026.11.13 12:21:21 +05'30'

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

L W S KNITWEAR LIMITED

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

Website: www.lwsknitwear.com CIN- L17115PB1989PLC009315 / L55101PB1989PLC009315

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30.09.2026

(In Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year to date Six Months ended		Previous Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
I	Revenue from operations	714.14	1,237.84	3,288.57	1,951.98	4,595.92	9621.49
II	Other income	-	-	-	-	-	12.75
III	**Total Revenue (I + II)**	**714.14**	**1,237.84**	**3,288.57**	**1,951.98**	**4,595.92**	**9,634.24**
IV	**Expenses:**	-					
	Cost of materials consumed	-	0.00	-	-		0.00
	Purchases of Stock-in-Trade	799.05	1,346.97	2,723.18	2,146.02	4,376.07	9,600.53
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	(187.65)	(198.27)	463.63	(385.92)	(4.39)	(573.46)
	Employee benefits expense	12.29	12.09	8.79	24.38	16.20	41.33
	Finance costs	43.40	44.01	49.57	87.41	118.61	217.43
	Depreciation and amortization expense	0.17	0.26	2.04	0.43	4.23	4.65
	Other expenses	6.37	9.44	3.05	15.81	11.61	25.65
	Total expenses (IV)	**673.63**	**1,214.50**	**3,250.26**	**1,888.13**	**4,522.33**	**9,316.13**
V	**Profit before exceptional and extraordinary items and tax (III - IV)**	**40.51**	**23.34**	**38.31**	**63.85**	**73.59**	**318.11**
VI	Exceptional items						
VII	**Profit before extraordinary items and tax (V - VI)**	**40.51**	**23.34**	**38.31**	**63.85**	**73.59**	**318.11**
VIII	Extraordinary items						
IX	**Profit before tax (VII- VIII)**	**40.51**	**23.34**	**38.31**	**63.85**	**73.59**	**318.11**
X	Tax expense:						
	(1) Current tax	10.32	5.75	9.02	16.07	17.39	80.35
	(2) Deferred tax	(0.12)	-0.14	(0.29)	(0.26)	(0.61)	-0.25
	Net Tax Expense (X)	**10.20**	**5.61**	**8.73**	**15.81**	**16.78**	**80.10**
XI	Profit (Loss) for the period from continuing operations (IX-X)	**30.31**	**17.73**	**29.58**	**48.04**	**56.81**	**238.01**
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)**	**30.31**	**17.73**	**29.58**	**48.04**	**56.81**	**238.01**
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]**	**30.31**	**17.73**	**29.58**	**48.04**	**56.81**	**238.01**
XVIII	Paid-up equity share capital	1,463.18	1,463.18	1,463.18	1,463.18	1,463.18	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	**1,846.84**	**1,816.54**	**1,629.54**	**1,846.84**	**1,629.54**	**1,798.81**
XXI	**Earnings per equity share (for continuing operation):**						
	(1) Basic	**0.21**	**0.12**	**0.20**	**0.33**	**0.39**	**1.63**
	(2) Diluted	**0.21**	**0.12**	**0.20**	**0.33**	**0.39**	**1.63**
XXII	**Earnings per equity share (for discontinued operation):**						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XXIII	**Earnings per equity share (for discontinued & continuing operation):**						
	(1) Basic	**0.21**	**0.12**	**0.20**	**0.33**	**0.39**	**1.63**
	(2) Diluted	**0.21**	**0.12**	**0.20**	**0.33**	**0.39**	**1.63**

LWS KNITWEAR LIMITED ★ LUDHIANA ★

	Particulars	Figures as at the end of Half year 30.09.2026	Figures as at the end of year 31.03.2026
		Un-Audited	Audited
		(In Rupees Lakh)	
	ASSETS		
1	**Non-current assets**		
	(a) Property, Plant and Equipment	4.98	5.43
	(b) Capital work-in-progress		
	(c) Investment Property		
	(d) Goodwill		
	(e) Other Intangible assets	0.00	0.00
	(f) Intangible assets under evelopment		
	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)	3.77	3.51
	(j) Other non-current assets	21.38	0.00
	TOTAL OF NON-CURRENT ASSETS	**34.63**	**13.44**
2	**Current assets**		
	(a) Inventories	2326.17	1940.25
	(b) financial Assets		
	(i) Investments		
	(ii) Trade receivables	2291.55	2214.62
	(iii) Cash and cash equivalents	15.87	269.48
	(iv) Bank balances other than (iii) above	0.00	0.00
	(v) Loans	9.90	54.77
	(vi) Others (to be specified)		
	(c) Current Tax Assets (Net)		
	(d) Other current assets	1380.33	1112.64
	TOTAL OF CURRENT ASSETS	**6023.82**	**5591.76**
	Total Assets (1+2)	**6058.45**	**5605.20**
	EQUITY AND LIABILITIES		
3	**Equity**		
	(a) Equity Share capital	1463.18	1463.18
	(b) Other Equity	1846.84	1798.81
	TOTAL EQUITY	**3310.02**	**3261.99**
4	**LIABILITIES**		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	907.42	988.09
	(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	873.95	797.48
	(ii) Trade payables		
	a) MSME	698.34	375.55
	b) Non MSME	6.90	6.90
	(iii) Other financial liabilities (other than those specified in item (c)	21.38	26.89
	(b) Other current liabilities	224.88	72.61
	(c) Provisions	15.56	75.69
	(d) Current Tax Liabilities (Net)		
	TOTAL LIABILITIES	**2748.43**	**2343.21**
	Total Equity and Liabilities (3+4)	**6058.45**	**5605.20**

1 The Company's un-audited financial results for the quarter ended Sept. 30, 2026 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.

2 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 13.11.2026. The figures are in Lacs except Face value of Equity Shares and EPS, which are in Rupees.

3 There is only one Segment, namely, which is the primary reportable segment

4 The Statutory Auditors have carried out the 'Limited Review' of the Unaudited Standalone Financial Results of the Company for the quarter ended Sept. 30, 2026 in accordance with the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

For LWS Knitwear Ltd.

GIRISH KAPOOR
Managing Director
DIN-01870917

LWS KNITWEAR LIMITED LUDHIANA

Date-13.11.2026
Place: LUDHIANA

LWS KNITWEAR LIMITED

CASH FLOW STATEMENT

(All Amount in ₹ Lakhs, unless otherwise stated)

S. No.	Particulars	For the year ended 30.09.2026	For the year ended 31.03.2026
I	**Cash Flow from Operating Activities**		
	Profit before Tax from Continuing Operations	**63.85**	**318.12**
A	**Adjustment to Reconcile Profit before Tax to Net Cash Flows**		
	Non-Cash Adjustments		
a.	Depreciation and Amortisation Expenses	0.44	4.65
b.	Interest Cost	86.94	203.59
c.	Pr. Yr. adjustments	(0.01)	-
B	**Operating Profit before Working Capital Changes**	**151.21**	**526.36**
	Adjustments		
a	(Increase) / Decrease in Inventories	(385.92)	(573.47)
b	(Increase) / Decrease in Trade Receivables	(76.93)	1,167.84
c	(Increase) / Decrease in Non-current Assets	(21.38)	189.27
d	(Increase) / Decrease in Loans and Advances	44.88	9.67
e	(Increase) / Decrease in Other Assets		
f	Increase in Other Current Assets	(267.67)	(935.19)
g	Increase / (Decrease) in Trade Payables	322.79	(227.24)
h	Increase / (Decrease) in Other Financial Liabilities	(5.52)	2.56
i	Increase / (Decrease) in Other Current Liabilities	152.27	30.72
j	Increase / (Decrease) in Current Tax Liabilities	(60.13)	(2.62)
C	**Cash Generated from Operations**	**(146.39)**	**187.90**
a	Prov. for Tax	(15.80)	(80.10)
D	**Cash Flow Before extraordinary items**	**(162.19)**	**107.81**
a	Previous Year tax adjustments	-	(11.94)
E	**Net Cash Generated from Operating Activities (I)**	**(162.19)**	**95.86**
II	**Cash Flows from Investing Activities**		
a	Purchase of Fixed Assets (Net of Sale)	-	-
F	**Net Cash Generated / (Used In) Investing Activities (II)**	-	-
III	**Cash Flows from Financing Activities**		
a	Increase in Share Capital and Share Premium	-	-
b	Increase in Deffered Tax Liability/(Assets)	(0.26)	(0.26)
c	Increase in Long Term Borrowings Excluding Current Maturity	(80.67)	220.80
d	Increase in Short Term Borrowings	76.46	140.37
e	Interest Paid	(86.94)	(203.59)
	Net Cash Generated / (Used In) Financing Activities (III)	**(91.40)**	**157.32**
G	**Net Increase in Cash and Cash Equivalents (I + II + III)**	(253.59)	253.19
H	Cash and Cash Equivalents at the beginning of the year	269.48	16.29
I	**Cash and Cash Equivalents at year end**	**15.88**	**269.48**

S. No.	Particulars	As at 30.09.2026	As at 31.03.2026
	Components of Cash and Cash Equivalents		
1	Balances with banks -		
	In Current Account	-	0.14
2	Cheques Under Clearing	-	233.06
3	Cash In Hand	15.88	36.28
	Total cash and cash equivalents	**15.88**	**269.48**

LWS KNITWEAR LIMITED ★ LUDHIANA ★

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, 2026 and year to date results from April 1, 2026 to September 30, 2026 (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.

for PARMOD G. GUPTA & ASSO.
CHARTERED ACCOUNTANTS

Place : Ludhiana
Dated : 13.11.2026
UDIN : 26096109EGOFQP7842

PARMOD G GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN No.- 018870N
M. No.- 096109
LUDHIANA

(PARMOD GUPTA)
PARTNER
M.NO.096109
Firm's Reg. No. 018870N

Unique Tower, 3rd Floor, Adjoining BOB & UBOI, Pakhowal Road, Ludhiana-141002 (PB.) Ph.: 0161-4628193
Mob.: 98151-18193, Email: parmodg.ca@gmail.com, parmodg_ca@yahoo.co.in