

Date: 29.05.2026

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

LWSKNIT/ Scrip- 531402 / ISIN- INE281M01013

Sub: Outcome of Board Meeting held on 29.05.2026

Ref: Financial Results 31.03.2026

Dear Sir,

In continuation to the intimation made on 22.05.2026, we wish to inform you that Board of Directors in its meeting held today the 29th day of May, 2026 the board meeting commenced at 11:00 A.M. and concluded at 11.30 A.M., inter alia, considered and approved the following:

- The Audited Financial Results for the Quarter and Year Ended 31.03.2026.
- The Auditor's Report on Audited Financial Results by the Statutory Auditor.
- Statement of Unmodified Opinion.

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) – **filed with XBRL**.
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, the statement of unmodified opinion is Attached**.

Thanks & Regards,
For L W S KNITWEAR LIMITED

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

CIN- 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

L W S KNITWEAR LIMITED						
Registered Office: G.T.ROAD (WEST), LUDHIANA						
Website: www.lwsknitwear.com				CIN: L55101PB1989PLC009315		
STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED 31.03.2026						(In lac)
Sr. No.	Particulars	Quarter Ended			Previous Year ended	
		31.03.2026 (Audited)	31.12.2025 (Un-Audited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
I	Revenue from operations	3,257.40	1768.17	4933.68	9621.49	10869.14
II	Other income	12.75	-	-	12.75	-
III	Total Income (I + II)	3270.15	1768.17	4933.68	9634.24	10869.14
IV	Expenses:					
	Cost of materials consumed	0	0	0	0	0
	Purchases of Stock-in-Trade	3,336.65	1887.81	4274.26	9,600.53	10179.47
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	(263.19)	(305.88)	417.17	(573.46)	116.88
	Employee benefits expense	12.39	12.74	7.35	41.33	23.36
	Finance costs	48.22	50.60	50	217.43	148.15
	Depreciation and amortization expense	0.20	0.22	2.22	4.65	8.79
	Other expenses	7.75	6.29	30.23	25.65	54.68
	Total expenses (IV)	3142.02	1651.78	4781.23	9316.13	10531.33
V	Profit before exceptional and extraordinary items and tax (III - IV)	128.13	116.39	152.45	318.11	337.81
VI	Exceptional items	-	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	128.13	116.39	152.45	318.11	337.81
VIII	Extraordinary items	-	-	-	-	-
IX	Profit before tax (VII- VIII)	128.13	116.39	152.45	318.11	337.81
X	Tax expense					
	(1) Current tax	32.10	30.86	39.41	80.35	86.88
	(2) Deferred tax	0.26	0.10	-0.28	-0.25	-1.81
	Net Tax Expense (X)	32.36	30.96	39.13	80.10	85.07
XI	Profit (Loss) for the period from continuing operations (IX-X)	95.77	85.43	113.32	238.01	252.74
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)	95.77	85.43	113.32	238.01	252.74
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]	95.77	85.43	113.32	238.01	252.74
XVIII	Paid-up equity share capital	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
XX	Reserves excluding revaluation reserve as per balance sheet of previous	1,798.81	1,703.02	1,572.74	1,798.81	1,572.74
XXI	Earnings per equity share (for continuing operation):					
	(1) Basic	0.66	0.58	0.77	1.63	1.73
	(2) Diluted	0.66	0.58	0.77	1.63	1.73
XXII	Earnings per equity share (for discontinued operation):					
	(1) Basic	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00
XXIII	Earnings per equity share (for discontinued & continuing operation):					
	(1) Basic	0.66	0.58	0.77	1.63	1.73
	(2) Diluted	0.66	0.58	0.77	1.63	1.73



Particulars	Figures as at	Figures as at
	the end of Current year 31.03.2026	the end of Previous year 31.03.2025
	Audited	Audited
ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipment	5.43	10.07
(b) Other Intangible assets	0.00	0.00
(c) Investment accounted for using equity method		
Non-Current Financial Assets		
(i) Investments		
(ii) Trade receivables		
(iii) Loans	4.50	4.50
(iv) Others (to be specified)		
(v) Deferred tax assets (net)	3.51	3.25
(j) Other non-current assets	0	189.26
TOTAL OF NON-CURRENT ASSETS	13.44	207.08
2. Current assets		
(a) Inventories	1940.25	1366.79
(b) financial Assets		
(i) Investments		
(ii) Trade receivables	2214.62	3382.46
(iii) Cash and cash equivalents	269.48	5.5
(iv) Bank balances other than (iii) above	0.00	10.79
(v) Loans	54.77	217.89
(vi) Others (to be specified)		
(c) Current Tax Assets (Net)		
(d) Other current assets	1112.64	24.04
TOTAL OF CURRENT ASSETS	5591.76	5007.47
Total Assets (1+2)	5605.20	5214.55
EQUITY AND LIABILITIES		
3 Equity		
(a) Equity Share capital	1463.18	1463.18
(b) Other Equity	1798.81	1572.73
TOTAL EQUITY	3261.99	3035.91
4 LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	988.09	767.29
(ii) Trade payables		
(iii) Other financial liabilities (other than those specified in item (b), to be specified)		
(b) Provisions		
(c) Deferred tax liabilities (Net)		
(d) Other non-current liabilities		
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	797.48	657.12
(ii) Trade payables	0	609.69
<i>MSME</i>	375.55	583.79
<i>NON MSME</i>	6.9	25.9
(iii) Other financial liabilities (other than those specified in item (c))	26.89	24.33
(b) Other current liabilities	72.61	41.9
(c) Provisions	0	0
(d) Current Tax Liabilities (Net)	75.69	78.31
TOTAL LIABILITIES	2343.21	2178.64
Total Equity and Liabilities (3+4)	5605.20	5214.55
	0.00	0.00

1 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 29.05.2026. The Statutory Auditors have expressed an unmodified opinion on these audited financial results.

2 Figures are in Lakhs Rupees except Face value of Equity Shares and EPS, which are in Rupees.

3 The revenue of the company from one segment only namely Textiles which is the primary reportable segment.

4 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 issued thereunder.

5 The audited financial results of the company will be available on the websites of the Stock Exchanges i.e. www.bseindia.com. The same is also available on the company's website.

for LWS KNITWEAR LIMITED

Girish Kapoor
Managing Director
DIN No.- 01870917



Place: Ludhiana
Date: 29.05.2026

LWS KNITWEAR LIMITED

CASH FLOW STATEMENT

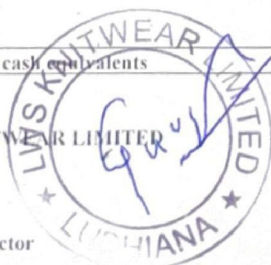
(All Amount in ₹ Lakhs, unless otherwise stated)

S. No.	Particulars	For the year ended 31.03.2026	For the year ended 31.03.2025
I	Cash Flow from Operating Activities		
	Profit before Tax from Continuing Operations	318.11	337.83
A	Adjustment to Reconcile Profit before Tax to Net Cash Flows		
	<u>Non-Cash Adjustments</u>		
a.	Depreciation and Amortisation Expenses	4.65	8.78
b.	Interest Cost	203.59	134.55
B	Operating Profit before Working Capital Changes	526.35	481.16
	<u>Adjustments</u>		
a	(Increase) / Decrease in Inventories	(573.46)	116.88
b	(Increase) / Decrease in Trade Receivables	1,167.84	(1,610.31)
c	(Increase) / Decrease in Non-current Assets	189.26	347.15
d	(Increase) / Decrease in Loans and Advances	9.68	217.73
e	(Increase) / Decrease in Other Assets		(5.74)
f	Increase in Other Current Assets	(935.16)	
g	Increase / (Decrease) in Trade Payables	(227.23)	(465.61)
h	Increase / (Decrease) in Other Financial Liabilities	2.56	24.30
i	Increase / (Decrease) in Other Current Liabilities	30.71	17.63
j	Increase / (Decrease) in Current Tax Liabilities	(2.62)	27.44
C	Cash Generated from Operations	187.93	(849.36)
a	Prov. for Tax	(80.10)	(85.07)
D	Cash Flow Before extraordinary items	107.83	(934.43)
a	Previous Year tax adjustments	(11.94)	(8.63)
E	Net Cash Generated from Operating Activities (I)	95.89	(943.06)
II	Cash Flows from Investing Activities		
a	Purchase of Fixed Assets (Net of Sale)	-	4.61
F	Net Cash Generated / (Used In) Investing Activities (II)	-	4.61
III	Cash Flows from Financing Activities		
a	Increase in Share Capital and Share Premium	-	1,573.22
b	Increase in Deferred Tax Liability/(Assets)	(0.26)	(1.81)
c	Increase in Long Term Borrowings Excluding Current Maturity	220.80	(624.79)
d	Increase in Short Term Borrowings	140.36	101.31
e	Interest Paid	(203.59)	(134.55)
	Net Cash Generated / (Used In) Financing Activities (III)	157.31	913.39
G	Net Increase in Cash and Cash Equivalents (I + II + III)	253.20	(25.06)
H	Cash and Cash Equivalents at the beginning of the year	16.29	41.35
I	Cash and Cash Equivalents at year end	269.49	16.29
S. No.	Particulars	As at 31.03.2026	As at 31.03.2025
	Components of Cash and Cash Equivalents		
1	Balances with banks - In Current Account	0.14	0.99
2	Cheques Under Clearing	233.07	9.80
3	Cash In Hand	36.28	5.50
	Total cash and cash equivalents	269.49	16.29
		(0.00)	0.00

for LWS KNITWEAR LIMITED

Girish Kapoor
Managing Director

DIN No.- 01870917



Place: Ludhiana

Date: 29.05.2026



INDEPENDENT AUDITOR'S REPORT

**TO THE BOARD OF DIRECTORS OF
L W S KNITWEAR LIMITED
LUDHIANA.**

Report on the audit of the Standalone Financial Results

Opinion

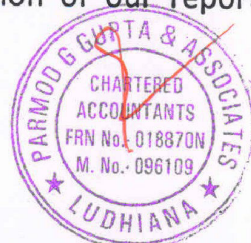
We have audited the accompanying standalone quarterly financial results of **L W S Knitwear Limited** (the company) for the quarter ended **31st March 2026** and the year to date results for the period from **01.04.2025 to 31.03.2026**, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the **quarter ended 31.03.2026** as well as the year to date results for the period from **01.04.2025 to 31.03.2026**.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the



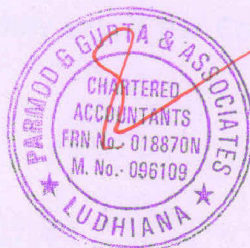
Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34), 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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 also responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Standalone Financial Results.

Our objectives are to obtain reasonable assurance about whether the standalone 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 an 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 standalone 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 the standalone 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 the Board of Directors.
- Conclude on the appropriateness of the 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 results 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 standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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 accompanying Statement includes the results for the quarter ended 31st March, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year, which were subject to limited review by us, as required under the Listing Regulations. Our opinion on the Audit of the Financial Results for the year ended 31st March, 2026 is not modified in respect of this matter.

Place : Ludhiana

Dated: 29.05.2026

UDIN : 26096109VHFYRY9628

for **PARMOD G. GUPTA & ASSO.**
CHARTERED ACCOUNTANTS



Parmod Gupta
(PARMOD GUPTA)

PARTNER

M.NO.096109

Firm's Reg. No. 018870N

Date: 29-05-2026

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

LWSKNIT/ Scrip- 531402 / ISIN- INE281M01013

Ref: Declaration of Unmodified Opinion in respect of Audited Standalone Financial Results of the company for the Financial Year Ended 31st March, 2026

Dear Sir,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, **the Company herein declares unmodified opinion** in respect of audit reports for standalone financial results of the Company for financial year ended 31st March, 2026.

This is for your information please.
Thanking You,

Thanks & Regards,
For L W S KNITWEAR LIMITED

For LWS Knitwear Ltd

Director/Auth. Sign.

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

CIN - L55101PB1989PLC009315

Registered Office: G.T. ROAD (W), LUDHIANA-141008 (INDIA)

Contact No.: 98788-15974, Email: info@lwsknitwear.com, lwsknitwear@gmail.com

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