



3

Date-12.08.2022

To  
Listing Department,  
BSE LIMITED,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai

BSE Code - 531402

**SUB: OUTCOME OF BOARD MEETING**

Dear Sir,  
Please note that Board of Directors has approved Un-Audited Standalone Financial Results the Quarter ended on 30th June, 2022 in its meeting held on Friday on 12<sup>th</sup> August, 2022.

Further, please find enclosed herewith following,

1. Un-Audited Standalone Financial Results the Quarter as mentioned above.
2. Limited Review Report of statutory auditors of the Company on above results.

Thanking You,  
Yours faithfully,  
For LWS KNITWEAR LIMITED



GIRISH KAPOOR  
MANAGING DIRECTOR  
DIN - 01870917

**CIN - L17115PB1989PLC009315**

REGD. OFF. : #933, VILLAGE BHAURA, G.T. ROAD (W), LUDHIANA-141008 (INDIA). PHONE : +91-161-2780555  
Email : info@lwsknitwear.com, Website : www.lwsknitwear.com

**LWS KNITWEAR LIMITED**

Regd. Office – G T Road –West, Ludhiana 141008 (Pb), CIN-L17115PB1989PLC009315,  
 Tele-01612744500, Email- in fo@lwsknitwear.com, Website- www.lwsknitwear.com

**Statement of Un-Audited Standalone Financial Results for the Quarter ended on 30<sup>th</sup>  
 June, 2022**

(Rs. In Lakhs except EPS data)

S N	Particulars	Quarter Ended			Year Ended
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		Un-Audited	Audited	Un-Audited	Audited
1	Revenue from Operations	655.07	2944.20	173.28	6175.63
2	Other Income	0.01	0.00	0.00	0.00
3	<b>Total Revenue (1+2)</b>	<b>655.08</b>	<b>2944.20</b>	<b>173.28</b>	<b>6175.63</b>
4.	Expenses				
	a. Cost of materials consumed				
	b. Purchase of stock-in-trade	668.67	2711.94	204.07	5997.17
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	-49.03	180.35	-39.61	70.12
	d. Employee benefit expense	3.25	11.10	1.35	15.15
	e. Finance Cost	12.12	11.55	1.61	27.43
	f. Depreciation and amortization expense	2.58	2.77	2.51	10.39
	g. Other expenses	13.10	14.97	0.38	20.04
	<b>Total Expenses 4(a to g)</b>	<b>650.69</b>	<b>2932.68</b>	<b>170.31</b>	<b>6140.30</b>
5	<b>Profit/(Loss) before Exceptional Items and Extraordinary Items and Tax</b>	<b>4.39</b>	<b>11.52</b>	<b>2.97</b>	<b>35.33</b>
6	<b>Exceptional Items</b>	0.00	0.00	0.00	0.00
7	<b>Profit/(Loss) before Tax</b>	<b>4.39</b>	<b>11.52</b>	<b>2.97</b>	<b>35.33</b>
8	<b>Tax expense</b>				
	a. Current Tax	0.84	4.11	0.57	10.31
	b. Deferred Tax	-0.67	0.63	-0.33	-1.03
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
10	<b>Profit/ (Loss) from Continuing Operations</b>	<b>4.22</b>	<b>6.78</b>	<b>2.73</b>	<b>26.05</b>
11	<b>Profit/ (Loss) from Discontinuing Operations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
12	<b>Profit/(Loss) for the period</b>	<b>4.22</b>	<b>6.78</b>	<b>2.73</b>	<b>26.05</b>
1	<b>Other</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



3	Comprehensive Income				
1	Total Comprehensive	4.22	6.78	2.73	26.05
4	Income				
1	Paid up equity share	505.84	505.84	505.84	505.84
5	Capital (Face value of Rs. 10/- per share)				
1	Reserve excluding	547.83	543.61	521.88	543.61
6	revaluation reserves				
1	Earning per Equity				
7	share before and after extra ordinary item – both Basic and Diluted	0.08	0.13	0.05	0.51

**NOTES:**

1. The above financial un-audited results for the quarter ended **30<sup>th</sup> June, 2022** have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on **12<sup>th</sup> August, 2022**.
2. These results have been prepared in accordance with Indian Accounting Standards as prescribed under the Companies (Indian Accounting Standards) Rules as amended from time to time.
3. The Company is operating in One Segment only knittedcloth/garments.
4. The previous period figures have been regrouped/ rearranged, wherever considered necessary.

For LWS KNITWEAR LIMITED

  
GIRISH KAPOOR  
MANAGING DIRECTOR  
DIN – 01870917

DATE: 12.08.2022  
PLACE: LUDHIANA



# D R GUPTA & ASSOCIATES

## CHARTERED ACCOUNTANTS

**CA. Ranjan Gupta**

B.Com, C.A., MBF (ICAI), DISA (ICAI)  
Mob : +91-99889-96562

**CA. Dimpy Gupta**

B.Com, C.A., MBF (ICAI), CCA (ICAI)  
Mob : +91-99142-54640

Limited Review Report on unaudited standalone financial results for the quarterly ended 30<sup>th</sup> June, 2022 and to date results

To the Board of Directors of  
LWS KNITWEAR LIMITED

We have reviewed the accompanying statement of unaudited standalone financial results of LWS Knitwear Limited ("the Company") for the quarter ended 30<sup>th</sup> June, 2022. 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.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (IND AS 34) "Interim Financial Reporting", specified under Section 133 of the Companies Act, 2013 as amended read with relevant rules issues thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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





# D R GUPTA & ASSOCIATES

## CHARTERED ACCOUNTANTS

**CA. Ranjan Gupta**

B.Com, C.A., MBF (ICAI), DISA (ICAI)

Mob : +91-99889-96562

**CA. Dimpay Gupta**

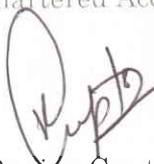
B.Com, C.A., MBF (ICAI), CCA (ICAI)

Mob : +91-99142-54640

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 Indian Accounting Standards ("IND AS ") 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 M/s. D R Gupta & Associates  
Chartered Accountants



(Ranjan Gupta)

(Partner)

M.No. - 526562

UDIN 22526562AOVWQX2285

PLACE- LUDHIANA

DATE-12.08 2022