

**Date: 13.02.2026**

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

*LWSKNIT/ Scrip- 531402 / ISIN- INE281M01013*

**Sub: Outcome of Board Meeting held on 13.02.2026**

*Ref: Financial Results 31.12.2025*

Dear Sir,

In continuation to the intimation made on 08.02.2026, we wish to inform you that Board of Directors in its meeting held today the 13<sup>th</sup> day of February, 2026 the board meeting commenced at 02.00 P.M. and concluded at 02.30 P.M., inter alia, considered and approved the following:

- The Un-Audited Financial Results for the Quarter Ended 31.12.2025.
- The Limited Review Report on Un-Audited Financial Results by the Statutory Auditor.

**Other Annexures pertaining to Integrated Filing (Financials):**

1. Statement on Deviation or Variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. – **NOT APPLICABLE**, since no funds raised from public.
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) – **Not Applicable**, being the 3<sup>rd</sup> Quarter.
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 the 3<sup>rd</sup> Quarter.

This is for your information please.

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](mailto:info@lwsknitwear.com), [lwsknitwear@gmail.com](mailto:lwsknitwear@gmail.com)*

*Website: [www.lwsknitwear.com](http://www.lwsknitwear.com)*

Sr. No.	Particulars	Quarter Ended			Year to date Nine Months ended		Previous Year ended
		31.12.2025 (Un-Audited)	30.09.2025 (Un-Audited)	31.12.2024 (Un-Audited)	31.12.2025 (Un-Audited)	31.12.2024 (Un-Audited)	31.03.2025 (Audited)
I	Revenue from operations	1,768.17	3,288.57	1,637.61	6,364.09	5,935.46	10,869.14
II	Other income	-	-	-	-	-	-
III	<b>Total Revenue (I + II)</b>	<b>1,768.17</b>	<b>3,288.57</b>	<b>1,637.61</b>	<b>6,364.09</b>	<b>5,935.46</b>	<b>10,869.14</b>
IV	<b>Expenses:</b>						
	Purchases of Stock-in-Trade	1,887.81	2,723.18	1,724.00	6,263.88	5,905.21	10,179.47
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	(305.88)	463.63	(229.11)	(310.27)	(300.29)	116.88
	Employee benefits expense	12.74	8.79	7.75	28.94	16.01	23.36
	Finance costs	50.60	49.57	26.86	169.21	98.15	148.15
	Depreciation and amortization expense	0.22	2.04	2.19	4.45	6.57	8.79
	Other expenses	6.29	3.05	8.80	17.90	24.45	54.68
	<b>Total expenses (IV)</b>	<b>1,651.78</b>	<b>3,250.26</b>	<b>1,540.49</b>	<b>6,174.11</b>	<b>5,750.10</b>	<b>10,531.33</b>
V	<b>Profit before exceptional and extraordinary items and tax (III - IV)</b>	<b>116.39</b>	<b>38.31</b>	<b>97.12</b>	<b>189.98</b>	<b>185.36</b>	<b>337.81</b>
VI	Exceptional items	-	-	-	-	-	-
VII	<b>Profit before extraordinary items and tax (V - VI)</b>	<b>116.39</b>	<b>38.31</b>	<b>97.12</b>	<b>189.98</b>	<b>185.36</b>	<b>337.81</b>
VIII	Extraordinary items	-	-	-	-	-	-
IX	<b>Profit before tax (VII- VIII)</b>	<b>116.39</b>	<b>38.31</b>	<b>97.12</b>	<b>189.98</b>	<b>185.36</b>	<b>337.81</b>
X	Tax expense:						
	(1) Current tax	30.86	9.02	23.57	48.25	47.47	86.88
	(2) Deferred tax	0.10	-0.29	(13.06)	(0.51)	(1.53)	-1.81
	<b>Net Tax Expense (X)</b>	<b>30.96</b>	<b>8.73</b>	<b>10.51</b>	<b>47.74</b>	<b>45.94</b>	<b>85.07</b>
XI	<b>Profit (Loss) for the period from continuing operations (IX-X)</b>	<b>85.43</b>	<b>29.58</b>	<b>86.61</b>	<b>142.24</b>	<b>139.42</b>	<b>252.74</b>
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>85.43</b>	<b>29.58</b>	<b>86.61</b>	<b>142.24</b>	<b>139.42</b>	<b>252.74</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>	<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>85.43</b>	<b>29.58</b>	<b>86.61</b>	<b>142.24</b>	<b>139.42</b>	<b>252.74</b>
XVIII	Paid-up equity share capital	1,463.18	1,463.18	505.84	1,463.18	505.84	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	1,703.02	1,629.54	843.53	1,703.02	843.53	1,572.73
XXI	<b>Earnings per equity share (for continuing operation):</b>						
	(1) Basic*	0.58	0.20	1.71	0.97	2.76	1.73
	(2) Diluted*	0.58	0.20	1.71	0.97	2.76	1.73
XXII	<b>Earnings per equity share (for discontinued operation):</b>						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XXIII	<b>Earnings per equity share (for discontinued &amp; continuing operation):</b>						
	(1) Basic	0.58	0.20	1.71	0.97	2.76	1.73
	(2) Diluted	0.58	0.20	1.71	0.97	2.76	1.73

\*Note : EPS not annualised except of 31.3.2025

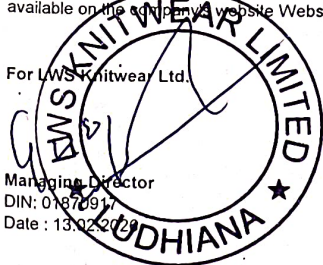
- The Company's un-audited financial results for the quarter ended Dec. 31, 2025 have been prepared in accordance with the Indian Accounting Standards (IND AS) as prescribed under section 133 of the Companies Act, 2013 read with Rules made thereunder.
- The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their respective meetings held on 13.02.2026. The Statutory Auditors have expressed an unmodified opinion on these un-audited financial results. The figures are in Lacs except Face value of Equity Shares and EPS, which are in Rupees.
- There is only one Segment, namely textile which is the primary reportable segment.
- The Statutory Auditors have carried out the 'Limited Review' of the Unaudited Financial Results of the Company for the quarter ended Dec. 31, 2025 in accordance with the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The un-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 Website: www.lwsknitwear.com

For LWS Knitwear Ltd.

Managing Director

DIN: 01870917

Date : 13.02.2026







**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 December 31, 2025 and year to date results from April 1, 2025 to December 31, 2025 (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.

Place : Ludhiana

Dated : 13.02.2026

UDIN : 26096109C0QJQA5839

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



*(Signature)*  
**(PARMOD GUPTA)**  
**PARTNER**

**M.NO.096109**

**Firm's Reg. No. 018870N**