



Date: November 14, 2025

To
Corporate Relations Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001
Email: corp.relations@bseindia.com
Scrip Code: 540269

Dear Sir/Madam,

**Subject: - Results-Unaudited Financial Results for the half year ended September 30, 2025.
- Outcome of Board Meeting held on 14.11.2025**

With reference to above mentioned subject, we wish to inform you that the Board of Directors of the Company in their meeting held on Friday, 14th November, 2025 at 04.00 PM. at the Registered Office of the Company situated at C5, phase 5, Focal Point, Ludhiana, India, 141010, has inter alia considered and approved the Unaudited financial results half year ended September 30, 2025.

The Limited Review Report issued by the Sumit Bharti & Associates, Statutory Auditor of the Company for the half year ended September 30, 2025.

The Board Meeting commenced on 04.00 PM and concluded at 05.00 P.M.

We request you to please take note of the same.

Thanking you,

Yours faithfully

FOR SUPER FINE KNITTERS LIMITED

Samridhi Batra
Digitally signed
by Samridhi Batra
Date: 2025.11.14
17:08:26 +05'30'

Samridhi Seth
Company Secretary & Compliance Officer
M.NO: A39375

Encl.: As above



SUPERFINE KNITTERS LIMITED

Manufacturers of : Hosiery Knitted Fabrics & Processors

Superfine Knitters Ltd. CASH FLOW STATEMENT FOR THE PERIOD ENDED SEPTEMBER 30, 2025

Particulars	Rs. In Lakhs	
	30.09.2025	31.03.2025
A Cash flow from Operating Activities		
Net Profit/(Loss) before Tax and extraordinary items		
Adjustment for	47.94	91.21
Depreciation		
(Profit)/Loss on Sale of Asset & Shares	48.47	94.90
Rental Income		-73
Interest & Dividend Received	-1.80	-3.60
Interest expenses	-20.00	-40.01
Extraordinary items	41.70	97.38
Operating Profit/Loss before Working Capital Changes	116.30	239.15
Adjustment for		
(Increase)/Decrease in Trade & Other receivables	-704.70	396.59
(Increase)/Decrease in Inventory	-529.87	-250.47
Increase/(Decrease) in Trade Payables & Other Liabilities	110.35	-116.82
Increase/(Decrease) in Loan & Advances		
Cash generated from operations	51.82	268.45
Income Tax Paid		
loss from extraordinary activities	-17.00	-30.42
Previous Year Taxes (Net)	-6	9.62
Net Cash from Operating Activities	34.75	247.65
B. Cash Flow from Investing Activities		
(Purchase) of Fixed/Capital Expenditure		
Non Current Investment	1.97	-148.44
Sale of Fixed Assets		-47.13
Rental Income		28.96
Interest & Dividend Received	1.80	3.60
	20.00	40.01
Net Cash used in Investing Activities	23.77	-123.00
C. Cash Flow from Finance Activities		
Proceeds from Share capital /Share Application		
Proceeds from Long Term Borrowing (Net)		
Short Term Loans Movement	26.42	222.23
Interest Payment	-39.59	-242.90
	-41.70	-97.38
Net Cash from Financing Activities	-54.87	-118.05
Net increase in Cash and Equivalents (A+B+C)	3.65	6.60
Opening Balance of Cash and Cash Equivalents	8.72	2.12
Closing Balance of Cash and Cash Equivalents	12.37	8.72

For and on Behalf of Board


(Vivek Lakra)
Director

Date: 14.11.2025

Regd. Off. : C-5, Phase-V, Focal Point, Ludhiana - 141010 (INDIA) M:98153-55577, 98150-09293

E-mail : ajitlakra@superfineknitters.com, vivek@superfineknitters.com



SUPERFINE KNITTERS LIMITED

Manufacturers of : Hosiery Knitted Fabrics & Processors

Super fine Knitters Ltd.

Balance Sheet
AS ON September 30, 2025

Particulars	Amt (Rs.in Lakhs)	
	As at 30.09.2025	As at 31.03.2025
ASSETS		
Non Current Assets		
Property , Plant and Equipment	1041.67	1092.10
Other Intangible Assets	.	.
Right of Use of Assets	.	.
Capital Work in progress	.	.
Financial Assets :		
Investments	.	.
Other financial Assets	.	.
Other non-current Assets	47.13	47.13
Total Non -Current Assets	1088.79	1139.23
Current Assets		
Inventories	1345.12	1874.99
Financial Assets		
Trade Receivables	817.94	320.57
Government Subsidies Receivable	.	.
Cash and Cash Equivalents	12.37	8.72
Bank Balances other than Cash & Cash Equivalents	.	.
Short Term Loans and Advances	640.70	450.79
Other Current Assets	202.02	184.60
Total Current Assets	3018.15	2839.67
TOTAL - ASSETS	4106.94	3978.89
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	1239.31	1239.31
Other Equity	1195.91	1159.99
Total Equity	2435.22	2399.29
Liabilities		
Non Current Liabilities		
Financial Liabilities		
Borrowings	1085.85	1059.43
Lease Liabilities	.	.
Deferred Tax Liabilities (Net)	165.95	171.00
Provisions	.	.
Total Non Current Liabilities	1251.80	1230.43
Current Liabilities		
Financial Liabilities		
Borrowings	72.65	112.24
Lease Liabilities	.	.
Trade Payables	.	.
(i) Total outstanding dues of micro enterprises and small enterprises	118.95	48.66
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	38.45	12.31
Other Financial Liabilities	.	.
Other Current Liabilities	142.46	145.54
Provisions	47.42	30.42
Total Current Liabilities	419.92	349.17
Total Liabilities	1671.72	1579.60
TOTAL- EQUITY AND LIABILITIES	4106.94	3978.89

For and on Behalf of Board


(Vivek Lakra)
Director

Date: 14.11.2025
Place: Ludhiana



SUPERFINE KNITTERS LIMITED

Manufacturers of : Hosiery Knitted Fabrics & Processors

Super fine Knitters Ltd.

Statement of Unaudited Financial Results for the Half year Ended 30th September 2025

Particulars	Amt (Rs.in Lakhs)				
	Half Year Ended 30.09.2025 Unaudited	Half Year Ended 31.03.2025 Audited	Half Year Ended 30.09.2024 Unaudited	Year Ended 31.03.2025 Audited	Year Ended 31.03.2024 Audited
Revenue					
Revenue From Operations	1821.26	1441.37	1376.56	2817.94	2798.62
Other Income	22.06	23.29	21.67	44.96	61.38
Total Revenue	1843.31	1464.67	1398.23	2862.90	2860.00
Expenses					
Cost of Materials Consumed	687.56	1260.92	636.82	1897.74	1062.12
Change in inventories of finished goods , work in progress and stock in trade	516.58	-407.66	136.50	-271.16	429.29
Other Manufacturing Expenses	44.22	-281.47	379.96	98.49	891.02
Employee Benefits Expenses	41.70	56.05	43.11	99.16	90.91
Finance Costs	48.47	45.73	49.17	94.90	97.94
Depreciation and amortization exp.	109.49	58.22	47.54	105.75	93.46
Other Expenses	347.35	689.25	57.55	746.79	104.53
Total Expenses	1795.37	1421.04	1350.65	2771.69	2769.28
Profit before exceptional and extraordinary items and Tax	47.94	43.63	47.58	91.21	90.72
Less: Exceptional items	47.94	43.63	47.58	91.21	90.72
Profit Before extraordinary items	47.94	43.63	47.58	91.21	90.72
Less:Extraordinary items	47.94	43.63	47.58	91.21	90.72
Profit Before Tax	47.94	43.63	47.58	91.21	90.72
Less : Provisions for	17.00	14.69	15.77	30.42	26.43
--Income Tax Current	-5.05	-3.30	-3.39	-6.69	6.42
--Deferred tax					
--Income Tax adjustments for earlier years					
--Prior Period Adjustments					
Profit (Loss) for the Period	35.99	32.24	35.21	67.49	57.87
Other Comprehensive Income (OCI)					
Items that will not be reclassified to Profit & Loss					
i) Remeasurement gain/(loss) on defined benefit plan					
ii) Gain/(Loss) on Fair Value of Investments					
iii) Income Tax relating to items that will not be reclassified to Profit & Loss					
Total Other Comprehensive Income/(expense)(OCI) net of tax					
Total Comprehensive Income	35.99	32.24	35.21	67.49	57.87
Paid Up Equity Share Capital (Face Value of Rs. 10/- Per Share)	12,39,30,700	12,39,30,700	12,39,30,700	12,39,30,700	12,39,30,700
Reserves Excluding Revaluation					
Earning Per Share (EPS) Rupees					
Basic & Diluted EPS(not annualised)					
a) Basic EPS (not annualised)	0.29	0.26	0.28	0.54	0.47
b) Diluted EPS (not annualised)	0.29	0.26	0.28	0.54	0.47

For and on behalf of Board


(Vivek Lakra)
Director
DIN

Date: 14.11.2025
Place: Ludhiana

Regd. Off. : C-5, Phase-V, Focal Point, Ludhiana - 141010 (INDIA) M:98153-55577, 98150-09293
E-mail : ajitlakra@superfineknitters.com, vivek@superfineknitters.com



SUMIT BHARTI & ASSOCIATES

CHARTERED ACCOUNTANTS

Head Office : 139-A, Sarabha Nagar, Ludhiana-141001

Mobile : +91-98142-01670, 98771-50210

E-mail : sumitbharti_ca@yahoo.com

Independent Auditor's Review Report on Half Yearly Unaudited Financial Results of Super Fine Knitters Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
Super Fine Knitters Limited
Ludhiana.

1. We have reviewed the accompanying statement of unaudited financial results of Super Fien Knitters Limited ("the Company") for the half year ended 30th September, 2025, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation") as amended, read with SEBI Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 (the Circular").
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.






SUMIT BHARTI & ASSOCIATES

CHARTERED ACCOUNTANTS

Head Office : 139-A, Sarabha Nagar, Ludhiana-141001

Mobile : +91-98142-01670, 98771-50210

E-mail : sumitbharti_ca@yahoo.com

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR SUMIT BHARTI & ASSOCIATES

Chartered Accountants

CA SUMIT BHARTI GUPTA

Partner

Membership Number: 095301

Place : Ludhiana

Date : 14th November, 2025

UDIN → 25095301BMICEI5872