

**NewLight**<sup>®</sup>  
*Apparels Limited*

Regd. Office :

GC-24, 1st Floor, Shivaji Enclave  
Raja Garden, New Delhi-110027

CIN No. L74899DL1995PLC064005

LEADING MANUFACTURERS AND EXPORTERS  
**13<sup>th</sup> August, 2019**

To,  
**The Secretary**  
**Corporate Relationship Department**  
**BSE Limited**  
**1st Floor, Phiroze Jeejeebhoy Tower,**  
**Dalal Street, Mumbai- 400001**


**SCRIP CODE: 540243-NEW LIGHT APPARELS LTD**

**SUB: UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY FOR THE FIRST QUARTER ENDED 30<sup>TH</sup> JUNE, 2019 AS PER REGULATIONS 33 OF SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (LODR)**

1. We have to inform you that pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board at its meeting held today, inter alia considered and approved Unaudited Standalone Financial Results of the Company for the first quarter ended 30<sup>th</sup> June, 2019.
2. In this connection, we enclose herewith the following:
  - i) Unaudited Standalone Financial Results for the first quarter ended 30<sup>th</sup> June, 2019.
  - ii) The Limited Review Report by the Statutory Auditors of the Company on the above stated financial results
3. The results are also being published in the newspapers, in the prescribed format.

Kindly take the same on your record.

Thanking You  
For **NEWLIGHT APPARELS LIMITED**

  
**SHILPA BANSAL**  
**COMPANY SECRETARY AND COMPLIANCE OFFICER**

**Encl:** as above

Limited Review report for the Quarterly Standalone Financial Results of NEW LIGHT APPARELS LIMITED pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

TO,  
THE BOARD OF DIRECTORS OF  
NEW LIGHT APPARELS LIMITED  
CIN: L74899DL1995PLC064005

We have reviewed the accompanying statement unaudited financial results of M/s. "NEW LIGHT APPARELS LIMITED" for quarter ended 30<sup>th</sup> June, 2019 which include the accompanying 'Statement of Unaudited Financial Results for the quarter ended 30<sup>th</sup> June, 2019 together with the relevant notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular dated July 5, 2016 which has been initialled by us for identification purposes. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Further, the management is also responsible to ensure that the accounting policies used in preparation of this Statement are consistent with those used in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognised accounting practices and policies. Our responsibility is to issue a report on these financial statements is based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Engagements to Review Financial Statements* 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 Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules 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 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Rajan Malik & Co.  
Chartered Accountants  
FRN: 019859N

Sd/-  
Vijay Kumar Chaurasia  
(Partner)  
(M. No. 521879)

Place: Noida  
Date: 13<sup>th</sup> August, 2019

**NEW LIGHT APPARELS LIMITED**  
**GC-24, 1st FLOOR, SHIVAJI ENCLAVE, RAJA GARDEN DELHI -110027**  
**CIN:-L74899DL1995PLC064005**

**Statement of Standalone Unaudited Result for the Quarter/Period ended 30th June 2019**

(Amount in Thousands)

S.No	Particulars	Quarter Ended			Year Ended on
		30.06.2019 (Un-Audited)	31.03.2019 (Audited)	30.06.2018 (Un-Audited)	31.03.2019 (Audited)
1	<b>Income from operations</b>				
	Net sales/Income from operations	36,270.52	47,084.18	43,486.64	2,25,503.87
	Other Income	0.00	0.00	0.00	0.00
	<b>Total Income from operations</b>	<b>36,270.52</b>	<b>47,084.18</b>	<b>43,486.64</b>	<b>2,25,503.87</b>
2	<b>Expenses</b>				
	a) Cost of Material Consumed	0.00	673.78	0.00	673.78
	b) Purchase of Stock in Trade	20,599.96	70,174.39	26,562.08	2,27,193.48
	c) Change in inventory of Stock in Trade	11,066.30	-30,166.34	9,958.70	-30,441.28
	d) Employee benefit expenses	730.98	3,240.36	2,464.76	12,659.28
	e) Depreciation & amortizations expenses	0.00	181.20	71.14	492.54
	f) Power & Fuel	121.22	-427.03	93.16	0.00
	g) Finance Costs	554.89	569.84	1.80	1,542.59
	h) Other expenses	2,767.80	2,086.23	3,487.10	9,551.86
	<b>Total Expense(a to g)</b>	<b>35,841.15</b>	<b>46,332.43</b>	<b>42,638.75</b>	<b>2,21,672.25</b>
3	<b>Profit/(Loss) from continuing operations before exceptional items and tax (1-2)</b>	<b>429.37</b>	<b>751.75</b>	<b>847.89</b>	<b>3,831.61</b>
4	Exceptional items (Profit on Sale of Fixed Assets)	0.00	0.00	0.00	-74.96
5	<b>Profit/(Loss) from continuing operations before tax(3-4)</b>	<b>429.37</b>	<b>751.75</b>	<b>847.89</b>	<b>3,906.57</b>
6	Tax Expense	110.56	177.32	218.33	998.72
7	<b>Net Profit/(Loss) from continuing operations(5-6)</b>	<b>318.81</b>	<b>574.43</b>	<b>629.56</b>	<b>2,907.85</b>
	<b>Other Comprehensive Income</b>				
	i. Item that will not reclassified to statement of profit and loss	0.00	0.00	0.00	0.00
	ii. Tax on Item that will not reclassified to statement of profit and loss	0.00	0.00	0.00	0.00
	iii. Items that will not be reclassified to Profit & Loss:	0.00	0.00	0.00	0.00
	iv. Tax relating to items that will not be classified to Profit & Loss:	0.00	0.00	0.00	0.00
9	<b>Total Comprehensive Income (7-8)</b>	<b>318.81</b>	<b>574.43</b>	<b>629.56</b>	<b>2,907.85</b>
10	Paid up Equity Share Capital (Equity Shares of Rs.10/- each)	21,962.30	21,962.30	21,962.30	21,962.30
11	Other Equity	0.00	0.00	0.00	16,465.97
	<b>Earnings Per Share (Face Value of Rs.10 /- each)</b>				
	Earnings Per Share from continuing operation before exceptional item (Not Annualised)				
	a.) Basic	0.01	0.26	0.03	1.32
	b.) Diluted	0.01	0.26	0.03	1.32

**Notes:**

- 1) The results for Quarter ended on June 30, 2019 presented here are Ind-AS Compliant and reviewed by the Statutory Auditors of the Company.
- 2) The above unaudited financial results for the quarter ended on June 30, 2019 have been reviewed by the Audit Committee and have been approved by the Board of Directors in its meeting held on 13th August 2018
- 3) Pursuant to the applicability of Schedule II to the Companies Act, 2013 effective from April 01, 2014, the Company applied the estimated useful life as per schedule II. Accordingly the unamortised carrying value is being depreciated/ amortised over the useful lives.
- 4) Previous year period figures have been rearranged and regrouped wherever necessary to make them comparable with current period figures.
- 5) EPS has been calculated in accordance with Ind AS-33 issued by ICAI.
- 6) The results will be available on the Company's website "www.newlightapparels.com" and at the stock exchange website of BSE Limited "www.bseindia.com".

For and On behalf of Board of Directors of  
New Light Apparels Limited



sd/-  
Sandeep Makkad  
DIN-01112423  
(Managing Director)

Place:-New Delhi  
Date:- 13/08/2019