



NewLight[®] Apparels Limited

Regd. Office :

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

CIN No. L74899DL1995PLC064005

LEADING MANUFACTURERS AND EXPORTERS

16th November, 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 SECOND QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 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 second quarter and half year ended 30th September, 2019.
2. In this connection, we enclose herewith the following:
 - i) Unaudited Standalone Financial Results for the second quarter and half year ended 30th September, 2019
 - ii) The Limited Review Report by the Statutory Auditors of the Company on the above stated financial results
 - iii) Statement of Assets and Liabilities for the half year ended 30th September, 2019
 - iv) Cash Flow Statement for the half year ended 30th September, 2019
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 on the quarter and year to date unaudited Standalone Financial Results of NEW LIGHT APPARELS LIMITED pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended.

To,
**THE BOARD OF DIRECTORS OF
NEW LIGHT APPARELS LIMITED
CIN:-L74899DL1995PLC064005**

We have reviewed the accompanying statement of standalone unaudited financial results of M/s. "NEW LIGHT APPARELS LIMITED" (the Company) for the quarter ended 30th September, 2019 and year to date from 01st April 2019 to 30th September, 2019 (the "Statement") attached herewith being submitted by the Company pursuant to requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Attention drawn to the fact that the statement of cash flow for the corresponding period from 01st April 2019 to 30th September 2019 have been approved by the board of directors of the company but not been subjected to review.

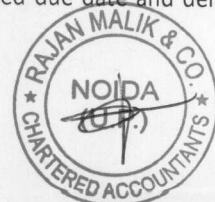
This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been compiled from the related interim financial results, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement 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 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.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with aforesaid Indian Accounting Standards and other accounting principles generally accepted in India 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.

We Draw attention in respect of following

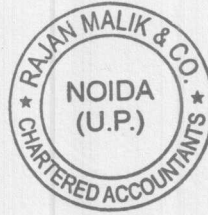
- 1) statutory non compliances of the company which are not rectified till signing of this report.
 - a) Non-Filing of Income tax return for the A.Y 2019-20.
 - b) Non-Filing of tax audit report for the A.Y 2019-20.
 - c) Non-Payment of Tax deducted at source Rs. 2.00 Lakh within the prescribed due date and default is continuing from 07th Feb 2019.

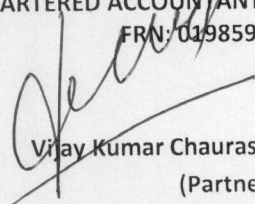


2) Confirmation of balances of trade payable and trade receivable

a. Company is unable to provide balance confirmation from various parties (Trade payable and trade receivable).

For RAJAN MALIK & CO.
CHARTERED ACCOUNTANTS
FRN: 019859N




Vijay Kumar Chaurasia
(Partner)
(M. No.521879)

Place:- NOIDA

Date:-14-11-2019

VDIN:- 19C21879AAAAJC5537

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

Statement of Standalone Unaudited Result for the Quarter and Half Year ended 30th September 2019

(Amount in Thousands)

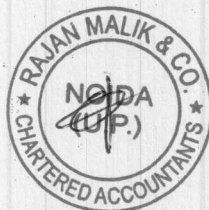
S.No	Particulars	Quarter Ended			Half Year Ended		Year Ended on
		30.09.2019 (Un-Audited)	30.06.2019 (Un-Audited)	30.09.2018 (Un-Audited)	30.09.2019 (Un-Audited)	30.09.2018 (Un-Audited)	31.03.2019 (Audited)
1	Revenue from operations						
	a) Net sales/Income from operations	31,123.28	36,270.52	96,568.18	67,393.80	140,054.82	225,503.87
	b) Other Income	-	-	-	-	-	-
	Total	31,123.28	36,270.52	96,568.18	67,393.80	140,054.82	225,503.87
2	Expenses						673.78
	a) Cost of Material Consumed	-	-	-	-	-	227,193.48
	b) Purchase of Stock in Trade	32,159.29	20,599.96	100,840.95	52,759.25	127,403.03	(30,441.20)
	c) Change in inventory of Stock in Trade	(6,007.06)	11,066.30	(13,898.94)	5,059.24	(3,940.24)	12,659.28
	d) Employee benefit expenses	2,543.44	2,368.17	3,345.29	4,911.60	5,810.05	492.54
	e) Depreciation & amortizations expenses	181.11	177.39	71.14	358.50	142.28	-
	f) Power & Fuel	92.03	121.22	241.27	213.26	334.44	1,542.59
	g) Finance Costs	652.02	554.89	208.09	1,206.91	209.89	9,551.86
	h) Other expenses	1,488.27	1,130.61	4,188.16	2,618.88	7,675.26	221,672.25
	Total	31,109.10	36,018.54	94,995.96	67,127.64	137,634.71	
3	Profit/(Loss) before exceptional items and tax (1-2)	14.18	251.98	1,572.21	266.16	2,420.10	3,831.61
4	Exceptional items (Profit on Sale of Fixed Assets)	-	-	-	-	-	(74.96)
5	Profit/(Loss) before tax(3-4)	14.18	251.98	1,572.21	266.16	2,420.10	3,906.57
6	Tax Expense	(3.99)	64.88	409.36	60.90	627.69	998.72
7	Net Profit/(Loss) after tax (5-6)	18.17	187.09	1,162.85	205.26	1,792.41	2,907.85
8	Other Comprehensive Income						
	i. Item that will not be reclassified to statement of profit and loss	-	-	-	-	-	-
	ii. Tax on item that will not be reclassified to statement of profit and loss	-	-	-	-	-	-
	iii. Items that will not be reclassified to Profit & Loss:	-	-	-	-	-	-
	iv. Tax relating to items that will not be classified to Profit & Loss:	-	-	-	-	-	-
9	Total Comprehensive Income (7-8)	18.17	187.09	1,162.85	205.26	1,792.41	2,907.85
10	Paid up Equity Share Capital (Equity Shares of Rs.10/- each)	21,962.30	21,962.30	21,962.30	21,962.30	21,962.30	21,962.30
11	Other Equity	-	-	-	-	-	16,465.97
12	Earnings Per Share (Face Value of Rs.10 /- each)						
	Earnings Per Share from continuing operation before exceptional item (Not Annualised)						
	a.) Basic	0.01	0.09	0.53	0.09	0.82	1.32
	b.) Diluted	0.01	0.09	0.53	0.09	0.82	1.32

Notes:

- 1) The results for Quarter ended on September 30, 2019 and half year ended on 30th sept 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 and half year ended on Sept 30, 2019 have been reviewed by the Audit Committee and have been approved by the Board of Directors in its meeting held on 14th November 2019.
- 3) The Company operates in only one business segment the disclosure requirements of Indian Accounting Standard (IndAS-108) "Operating Segments", issued by the Institute of Chartered Accountants of India are not applicable.
- 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

Sandeep Makkad
Sandeep Makkad
DIN-01112423
(Managing Director)

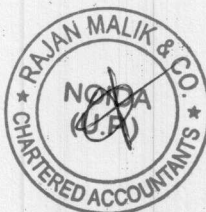


Place:-New Delhi
Date:- 14 Nov 2019

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

Statement of Standalone Cash Flow Statement for the Half Year Ended 30th Sept 2019

PARTICULARS	For the half year ended September 30, 2019 (unaudited)	For the half year ended September 30, 2018 (unaudited)	For the Year Ended March 31st, 2019 (Audited)
Cash From Operating Activities			
Net Income before tax	266.16	2,420.10	3,906.57
Add : Depreciation & Amortization	358.50	142.28	492.54
Add : Interest On Loan	1,206.91	209.89	821.70
Add : Finance Charges	-	-	601.80
Less : Profit on Sale of Fixed Assets	-	-	(74.96)
Operating Profit before Working Capital Changes	1,831.57	2,772.28	5,747.65
Change in Working Capital			
(Increase)/Decrease in Inventory	5,059.24	(3,940.24)	(29,767.51)
(Increase)/Decrease in Other Receivables	17,680.18	(26,004.58)	(41,283.65)
Increase/(Decrease) in Trade & Other Payable	(23,190.20)	22,322.21	69,341.50
Cash Generated from Operations	1,380.79	(4,850.33)	4,038.00
Tax Expenses			
Current Tax	60.90	627.69	(1,050.22)
Tax For earlier years	-	-	4.51
Net Cash From Operating Activities (A)	1,319.89	(5,478.02)	5,088.22
Cash From Financing Activities			
Interest Paid on loan	(1,206.91)	(209.89)	(1,423.50)
Loan taken/(Repaid)	459.18	5,646.98	1,570.86
Net Cash From Financing Activities (B)	(747.73)	5,437.09	147.36
Cash From Investing Activities			
Sale/(Purchase) of Fixed Asset	(40.40)	-	(1,680.36)
Net Cash From Investing Activities (C)	(40.40)	-	(1,680.36)
Net Increase/(Decrease) in Cash or Cash Equivalents(A+B+C)	531.77	(40.93)	1,459.29
Cash and Cash Equivalents at the beginning of the year	1,538.14	78.86	78.86
Cash and Cash Equivalents at the end of the year	2,069.91	37.93	1,538.14
	531.77	(40.93)	1,459.29



(Handwritten Signature)

NEW LIGHT APPARELS LIMITED
GC-24, 1st FLOOR, SHIVAJI ENCLAVE, RAJA GARDEN DELHI -110027
CIN:-L74899DL1995PLC064005
Statement of Assets, Equity and Liabilities as on 30th September 2019

(Amount in Thousand)

Particulars	As at 30th Sept 2019 (Unaudited)	As at 31st March 2019 (Audited)
A. ASSETS		
(1) Non-current assets		
Property, plant and equipment	2,659.36	2,977.46
Deferred tax assets (net)	394.16	335.51
Total	3,053.52	3,312.97
Current assets		
Inventories	36,797.69	41,856.93
Financial assets		
Trade receivables	97,201.19	112,505.15
Cash and cash equivalents	2,069.91	1,538.14
Other current assets	2,407.34	4,842.20
Total	138,476.13	160,742.42
TOTAL ASSETS	141,529.65	164,055.39
Equity and liabilities		
Equity share capital	21,962.30	21,962.30
Other equity		
Retained earnings	16,671.23	16,465.97
Total	38,633.53	38,428.27
Non-Current liabilities		
Financial liabilities		
Borrowings	1,096.13	1,263.97
Current liabilities		
Financial liabilities		
Borrowings	28,120.32	27,512.27
Trade payables	59,598.34	84,256.04
Other financial liabilities	4,001.51	4,519.90
Provisions	544.63	425.08
Other current liabilities	9,535.19	7,649.86
Total	101,799.99	124,363.15
TOTAL EQUITY AND LIABILITIES	141,529.65	164,055.39

Notes:-

1) The Balances of Trade Payables and trade receivables are subject to confirmation, reconciliation and consequential adjustments, if any.

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

Sandeep Makkad
Sandeep Makkad
DIN-01112423
(Managing Director)

Place:-New Delhi
Date:- 14 Nov 2019

