



# NewLight®

## Apparels Limited

28<sup>th</sup> January, 2020

Regd. Office :

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

CIN No. L74899DL1995PLC064005

LEADING MANUFACTURERS AND EXPORTERS

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 THIRD QUARTER AND NINE MONTHS ENDED 31<sup>ST</sup> DECEMBER, 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 third quarter and nine months ended 31<sup>st</sup> December, 2019.
2. In this connection, we enclose herewith the following:
  - i) Unaudited Standalone Financial Results for the third quarter and nine months ended 31<sup>st</sup> December, 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**

  
**SANDEEP MAKKAD**  
MANAGING DIRECTOR AND COMPLIANCE OFFICER  
DIN: 01112423

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 31<sup>st</sup> December, 2019 and year to date from 01<sup>st</sup> April 2019 to 31<sup>st</sup> December, 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.

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 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 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-Filling of Income tax return for the A.Y 2020-19.
- b) Non-Filling of tax audit report for the A.Y 2020-19.
- c) Non Filling of TDS return from April 2019 to till date i.e Q1, Q2 and Q3 of F.Y 2019-20.
- d) Non-Payment of Tax deducted at source Rs. 14.65 Lakh within the prescribed due date and default is continuing till signing of this report.

For RAJAN MALIK & CO.  
CHARTERED ACCOUNTANTS

FRN: 019859N

  
Vijay Kumar Chaurasia  
(Partner)

(M. No.521879)

Place:-NOIDA

Date:- 28/01/2020

UDIN:- 20521879AAAABM5466

**NEW LIGHT APPARELS LIMITED**  
**GC-29, BASEMENT, SHIVAJI ENCLAVE, RAJA GARDEN DELHI - 110027**  
**CIN:-L74899DL1995PLC064005**

**Statement of Standalone Unaudited Result for the Quarter/ Period ended 31st December 2019**

(Amount in Thousands)

S.No	Particulars	Quarter Ended On			Period Ended On 9 Month		Year Ended on
		31.12.2019 (Un-Audited)	30.09.2019 (Un-Audited)	31.12.2018 (Un-Audited)	31.12.2019 (Un-Audited)	31.12.2018 (Un-Audited)	31.03.2019 (Audited)
1	<b>Revenue from operations</b>						
	a) Net sales/Income from operations	38,616.07	31,123.28	38,364.87	1,06,009.87	1,78,419.69	2,25,503.87
	b) Other Income	-	-	-	-	-	-
	<b>Total</b>	<b>38,616.07</b>	<b>31,123.28</b>	<b>38,364.87</b>	<b>1,06,009.87</b>	<b>1,78,419.69</b>	<b>2,25,503.87</b>
2	<b>Expenses</b>						
	a) Cost of Material Consumed	-	-	-	-	-	673.78
	b) Purchase of Stock in Trade	29,923.48	32,159.29	27,616.07	82,682.73	1,55,019.10	2,27,193.48
	c) Change in inventory of Stock in Trade	3,540.74	(6,007.06)	3,665.29	8,599.99	(274.94)	(30,441.28)
	d) Employee benefit expenses	2,174.80	2,543.44	3,608.88	7,086.40	9,418.92	12,659.28
	e) Depreciation & amortizations expenses	192.42	181.11	169.05	550.93	311.33	492.54
	f) Power & Fuel	135.12	92.03	92.59	348.37	427.03	-
	g) Finance Costs	657.51	652.02	762.86	1,864.42	972.75	1,542.59
	h) Other expenses	1,785.06	1,488.27	1,790.37	4,403.94	9,465.63	9,551.86
	<b>Total</b>	<b>38,409.14</b>	<b>31,109.10</b>	<b>37,705.11</b>	<b>1,05,536.77</b>	<b>1,75,339.82</b>	<b>2,21,672.25</b>
3	<b>Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>206.94</b>	<b>14.18</b>	<b>659.76</b>	<b>473.10</b>	<b>3,079.87</b>	<b>3,831.61</b>
4	Exceptional items (Profit on Sale of Fixed Assets)	-	-	(74.96)	-	(74.96)	(74.96)
5	<b>Profit/(Loss) before tax(3-4)</b>	<b>206.94</b>	<b>14.18</b>	<b>734.72</b>	<b>473.10</b>	<b>3,154.83</b>	<b>3,906.57</b>
6	Tax Expense	132.80	(3.99)	193.70	108.24	821.39	998.72
7	<b>Net Profit/(Loss) after tax (5-6)</b>	<b>74.13</b>	<b>18.17</b>	<b>541.01</b>	<b>364.85</b>	<b>2,333.44</b>	<b>2,907.85</b>
8	<b>Other Comprehensive Income</b>						
	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	<b>Total Comprehensive Income (7-8)</b>	<b>74.13</b>	<b>18.17</b>	<b>541.01</b>	<b>364.85</b>	<b>2,333.44</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	21,962.30	21,962.30
11	Other Equity	-	-	-	-	-	16,465.97
12	<b>Earnings Per Share (Face Value of Rs.10 /- each)</b>						
	Earnings Per Share from continuing operation before exceptional item (Not Annualised)						
	a.) Basic	0.03	0.01	0.25	0.17	1.06	1.32
	b.) Diluted	0.03	0.01	0.25	0.17	1.06	1.32

**Notes:**

- 1) The results for Quarter ended on December 31st, 2019 and period ended on 31st December 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 period ended on 31st December 2019 have been reviewed by the Audit Committee and have been approved by the Board of Directors in its meeting held on 28th Jan 2020.
- 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:- 28-01-2020