

GC-29, Basement, Shivaji Enclave Raja Garden, New Delhi-110027

CIN No. L74899DL1995PLC064005

Email: newlight.apparels@gmail.com

Date: 30th May, 2025

To,
The Manager,
The Corporate Relationship Department
BSE Limited.
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai, Maharashtra – 400001.

Scrip Code: 540243

BSE Symbol: NEWLIGHT

Subject: Outcome of Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligation

& Disclosure Requirements) Regulation, 2015.

Reference: Submission of Audited Financial Results for the Quarter and Year ended 31st March, 2025 pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015

Dear Sir/Madam,

This is to inform you that pursuant to **Regulation 30** of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the Board of Directors at its meeting held today i.e. **Friday 30th May, 2025**, at the Registered Office of the Company at GC-29 Basement Shivaji Enclave Raja Garden New Delhi-110027 has inter-alia considered and approved the following business items:

 Approved the Audited Financial Results (Standalone) for the Quarter and Year ended 31st March, 2025, as recommended by the Audit Committee together with the Report of Auditors on the said Results.

Pursuant to **Regulation 33** of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the following:

- a) the Audited Financial Results (Standalone) for the quarter and year ended 31st March,
 2025 together with Auditors Report with unmodified opinions on the aforesaid Results.
- a Declaration of unmodified opinion under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the aforesaid Results.
- 2. Appointment of Ms. Himanshi Sharma (DIN: 11129724) as an 'Additional Director' in the Category of Executive Director on the Board of Directors of the Company w.e.f., Friday 30th May, 2025 who shall hold office up to the date of the ensuing annual general meeting or the last date on which the annual general meeting should have been held, whichever is earlier, subject to the approval of the shareholders in the General Meeting, pursuant to section 149, Section 152 and Section 161(1) read with Companies (Appointment and Qualification of Directors) Rules, 2014 and other applicable provisions, sections, rules of the Companies Act,

Mob.: +91 98101 92160 Tele.: 011-4701 1520, Website: www.newlightapparels.com



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2013 (including any statutory modifications or re-enactment thereof for the time being in force).

The details required under Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13 July, 2023 attached below as: Annexure A.

The meeting of the Board of Directors commenced at 3:00 p.m. and concluded at 4:00 p.m.

This is for your information and record.

Thanking you.

Yours Faithfully,

For and on behalf of New Light Apparels Limited

Sandeep Makkad Managing Director DIN: 01112423



GC-29, Basement, Shivaji Enclave Raja Garden, New Delhi-110027

CIN No. L74899DL1995PLC064005

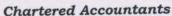
Email: newlight.apparels@gmail.com

Annexure A

The details as required pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No.: SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 are given herein under:

S. No.	Particulars	Details		
1	Name of Person	Ms. Himanshi Sharma		
2	Designation	Additional Director (Executive Category)		
3	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment		
4	Date of appointment / cessation (as applicable)	30.05.2025		
5	Brief profile (in case of appointment)	She is a commerce graduate (B.Com) with over 8 years of professional experience in the field of accounting. Throughout her career, she has worked across various sectors, gaining comprehensive exposure to financial reporting, compliance and internal controls.		
		Her journey equipped her with strong analytical and problem-solving abilities, as well as a deep understanding of accounting principles and regulatory frameworks. She has consistently contributed to process improvements, financial accuracy and strategic decision-making support within the organizations she has been part of.		
		With a commitment to continued professional growth and a passion for financial excellence, she is now seeking to bring experience and perspective to a directorial role, where she can contribute meaningfully to governance, strategy, and organizational success.		
6	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable		

NGMKS & Associates,





Independent Auditor's Report on standalone Financial Results of Company Quarter ended and year ended 31st March 2025 pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 (as amended)

To

Board of Directors of

Newlight Apparels Limited

Introduction

We have audited the accompanying statement of financial results of "New Light Apparels Limited" ("the Company") for the quarter and year ended 31th March 2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended (the "Listing Obligations").

(a) Opinion on annual standalone financial results

In our opinion and to best of our information and according to explanation given to us, the standalone financial results for the quarter and year ended 31st March 2025:

A. is presented in accordance with the requirements of regulations 33, regulation 52 and regulation 54 of the SEBI(listing obligation and disclosure requirements) Regulation, 2015 as amended: and

B. Gives a true and fair view in conformity with the recognition and measurement principal laid down in the Indian accounting standards ("Ind AS") and other accounting principle generally accepted in India of the net profit and total comprehensive income and other financial information of the company for the quarter and year ended.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the quarter and year ended 31 March, 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Statement

This Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the quarter and year ended 31 March, 2025 has been compiled from the related audited interim standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended 31 March, 2025 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of

NGMKS & Associates,





Chartered Accountants

the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33, Regulation 52 and Regulation 54 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities

Audit of the Standalone Financial Results for the quarter and year ended 31 March, 2025 Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the quarter and year ended 31 March, 2025 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

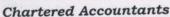
As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for the purpose of expressing an opinion on the effectiveness of the Company's internal controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33, Regulation 52 and Regulation 54 of the Listing Regulations.

Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If

D65, FLATTED FACTORY COMPLEX, JHANEWALAN, NEW DELHI-110055, Ph: +91-1145652955

NGMKS & Associates,





we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the Company to express an opinion on the Annual Standalone Financial Results. Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone Financial Results may be influenced.

We consider quantitative materiality and qualitative factors in

- (i) planning the scope of our audit work and in evaluating the results of our work; and
- (ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Results. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

This Statement includes the results for the Quarter and year ended 31 March, 2025 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us as required under the listing regulation. Our report on the Statement is not modified in respect of this matter.

For NGMKS & Associates

Chartered Accountants

Firm's Registration No. 024492N

Nitin Goyal

Partner

Membership No 517698

Place: New Delhi Date: 30th May, 2025

UDIN: 25517698BMMXKU6795

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

Statement of audited Standalone Result for the Quarter and Financial Year ended 31st March, 2025

S.N.		Quarter Ended			(Rs. In Lakh except as stated otherwise) Year Ended	
	Particulars	31st March, 2025 31st December, 2024		31st March, 2024	31st March, 2025	
		(Audited)	(Un-Audited)	(Audited)	(Audited)	31st March, 2024
1	Income from operations Revenue from operations Other Income	336.94	773.20	587.91 11.69	1,724.57	(Audited) 1,205.27 12.17
	Total Income	336.94	773.20	599.60	1,724.57	1,217.44
2	Expenses a) Purchase of Stock in Trade	200.00				Extension :
	b) (Increase)/decrease in inventories of traded goods	269.61 23.12	899.57	675,77	1,381.88	1,229.39
	c) Employee benefit expenses	10000000	(244.95)	(166.09)	47.57	(144.98)
	d) Finance Costs	10.40	9.10	2.56	25.72	9.04
	e) Depreciation & amortizations expenses	(0.57)	1.19	(0.41)	1.43	3.74
	f) Other expenses	1.26	1.15	0.81	4.47	3.18
	Total Expenses	23.50	52.64	48.83	162.22	80.34
	Total Expenses	327.32	718.70	561.47	1,623.29	1,180.71
3	Profit/(Loss) before exceptional items and tax (1-2)	9.62	54.50	38.13	101.28	36.73
4	Exceptional Items	-				
5	Profit/(Loss) before tax (3-4)	9.62	54.50	38.13	101.28	36.73
6	Tax Expenses:-	LOUIS CONTRACTOR OF THE PARTY O				50.75
	(a) Current Tax		-			
	(b) Deferred Tax (Assets)/Liabilities	(12.71)	-	0.09	(12.71)	0.09
	Total Tax Expenses	(12.71)		0.09	(12.71)	0.09
7	Profit/(Loss) for the period/Year (5-6)	22.33	54.50	38.04	113.99	36.64
	Other Comprehensive Income i. Item that will not reclassified to statement of profit and loss			30.04	113.33	30.04
8	ii. Tax on Item that will not reclassified to statement of profit and loss					
-	iii. Items that will not fbe reclassified to Profit & Loss:			GRAN EN PLAN		
	iv. Tax relating ti items that will not be classified to Profit & Loss:					
9	Total Comprehensive Income, Net of Tax (7+8)	22.33	54.50	38.04	113.99	36.64
10	Paid up Equity Share Capital (Face Value of Rs.1 per share as on 31st March 2025 and Face Value of Rs.10 as on 31st March 2024.)	876.00	876.00	219.62		
11	Other Equity	0,0.00	676.00	219.62	876.00 562.88	219.62
	Earning Per Share*	Non Annualised	Non Annualised	Non Annualised	Annualised	110.55 Annualised
12	a) Basic Earning Per Share (BEPS)-In Rs	0.03	0.07	1.73	O.14	A STATE OF THE PARTY OF THE PAR
12	b) Diluted Earning Per Share (DEPS)-In Rs	0.03	0.07	1.73	0.14	1.67

^{*}Earning Per Share as on 31st March 2024 is on the Equity Share having face value of Rs.10 each.

Place:-New Delhi Date:- 30.05.2025 For and On behalf of Board of Directors of New Light Apparels Limited

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^{*}Earning Per Share for the quarter ending 31st December 2024 and Quarter/ Financial Year ending 31st March 2025 is on the Equity Share having face value of Rs.1 each.

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

Statement of Assets and Liabilities as on 31st March, 2025

(Rs. In Lakh except as stated otherwise)

Particulars	As at 31st March, 2025	As at 31st March, 2024	
	715 41 0 151 17411 0 15 1		
A. ASSETS			
Non-Current Assets	15.44	12.14	
Property, Plant and Equipment	15.44	12.14	
Financial Assets		1.05	
Other Advances	1.01	1.05	
Deferred Tax Assets (Net)	14.05	1.33	
Other Non-Current Assets	18.33	17.89	
	48.83	32.41	
Current assets			
Inventories	280.15	327.72	
Financial Assets			
Trade Receivables	858.83	532.81	
Cash and Cash Equivalents	33.57	131.07	
Current Tax Assets	5.54	0.45	
Other Current Assets	277.73	109.43	
	1,455.82	1,101.48	
TOTAL ASSETS	1,504.65	1,133.89	
Equity and Liabilities Equity Equity Share Capital Other Equity Other Equity Share Application Money	876.00 562.88	219.62 (10.57) 121.13	
Share repriestion world	1,438.88	330.18	
Non-Current Liabilities Financial Liabilities			
Borrowings	5.54	15.25	
Long Term Provisions	0.68		
	6.22	15.25	
Current Liabilities			
Financial liabilities			
Borrowings		385.53	
Trade Payables	34.42	361.26	
Short Term Provisions	0.00	3.05	
Other Current Liabilities	25.13	38.62	
Caroli Diagrams	59.55	788.46	
TOTAL EQUITY AND LIABILITIES	1,504.65	1,133.89	

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

Sandeep Makkad DIN-01112423 (Managing Director)

Place:-New Delhi Date:- 30.05.2025

EW LIGHT APPARELS LIMITED

ZIN:-L74899DL1995PLC064005

CASH FLOWS STATEMENT FOR THE YEAR ENDED ON 31 MARCH 2025

(All amounts in Indian Rupees Lacs unless otherwise stated)

Particulars	For the Year Ended 31 March, 2025	For the Year Ended 31 March, 2024	
Cash From Operating Activities		37 T T T T T T T T T T T T T T T T T T T	
Net Income before tax	101.28	36.64	
Add: Depreciation	4.47	3.18	
Add: Interest On Loan	1.43	3.74	
Add:-Gratuity Provision	0.68	3.74	
Operating Profit before Working Capital Changes	107.86	43.56	
Change in Working Capital	107.00	43.30	
(Increase)/Decrease in Inventory	47.57	(144.98	
(Increase)/Decrease in Other Receivables	(512.54)	269.13	
Increase/(Decrease) in Trade & Other Payable	(343.38)		
	(808.35)	(25.69	
Tax Expenses	(000.00)	(23.03	
Tax Paid	TO A DESCRIPTION OF THE PROPERTY OF THE PROPER		
	FR CHAIR		
Cash Flows From Operating Activities (A)	(700.49)	17.87	
Cash From Investing Activities			
Sale/(Purchase) of Fixed Asset	(7.78)	(4.25)	
Cash Flow from Investing Activities (B)	(7.78)	(4.25)	
Cash From Financing Activities			
interest Paid on loan	(1.43)	(3.74)	
Loan taken/(Repaid)	(395.23)		
Share Application Money Received	1,007.43	(6.03)	
Cash Flow from Financing Activities (B)	610.77	121.13 111.36	
Net Increase/(Decrease) in Cash or Cash Equivalents(A+B+C)	(97.50)	124.98	
Add:-Cash and Cash Equivalents at the Beginning of the Year	131.07	6.09	
Cash and Cash Equivalents at the End of the Year	33.57	131.07	

Notes to Accounts Attached herewith are integral part of financial statement. The above Cash Flow Statement has been prepared under "Indirect Method" as set out in Ind AS-7 "Statement of Cash Flow".

For and on behalf of the Board of Directors of New Light Apparels Limited

Sandeep Makkad DIN-01112423 (Managing Director)

Place:-New Delhi Date:- 30.05.2025

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

Note to the financial results for quarter ended on 31st March, 2025

Other Notes

- 1) As the Company's business activity primarily falls within a single business and geographical segment, there are no additional disclosures to be provided in terms of IndAS 108 on 'Operating Segment', prescribed under section 133 of Companies Act, 2013 read with relevant Rules there under.
- 2) The above results which are published in accordance with regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 as amended ("the Listing Regulation") have been reviewed Audit Committee and approved by the Board of Directors as their respective meeting held on 30th May 2025. The Financial results have been prepared in accordance with the Indian Accounting Standards "IND AS" as percribed under section 133 of the Companies Act, 2013 read with rule 7 of companies (Account) Rules 2014 by the Minister of Corporate Affairs and amendments thereof.
- 3) EPS has been calculated in accordance with Ind AS-33.
- 4) The balance appearing under the Trade Receivable, Trade Payables, Loan & Advances, Other Current Assets and Liabilities are subject to confirmation and reconcilation and consequent adjustments, if any, will be accounted for in the year of confirmation/reconciliation.
- 5) The Company is in the process for MSMEs verification for their outstanding vendors, hence these are taken subject to confirmations. Further Stock has been considered without physical verification as certified by management.
- 6) Due to previous Loss carry forward, so company not calculated current year tax provision and deferred tax provision.
- 7) The Authorised Share Capital of the Company was increased from 35,00,000 Equity Shares of Rs. 10 /- each to 30,00,00,000 Equity Shares of Rs. 1/- each.
- 8) The Company issued 4,38,500 Equity Shares of face value of Rs. 10/- at a security premium of Rs. 7 /- each against conversion of loan.
- 9) The Company alloted 51,87,285 Equity Shares of face value of Rs. 10/- at security premium of Rs. 7 /- each against cash consideration.
- 10) The Company has split the Equity Share of face value Rs.10 each into Equity Share of face value Rs.1 each.
- 11) The company has converted 9,38,000 Convertible Equity Share Warrants of Rs.10 each into 93,80,000 Equity Shares of Rs.1 each at a premium of Rs 0.7 each.
- 12) The company has not any holding, subsidiary, associates and Joint Venture (JV) relation with any other company as on 31st March, 2025.
- 13) Previous Quarters/Year figures have been rearranged and regrouped wherever necessary to make them comparable with current period figures.
- 14) 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 DIN-01112423

(Managing Director)

Place:-New Delhi Date:- 30.05.2025



GC-29, Basement, Shivaji Enclave Raja Garden, New Delhi-110027

CIN No. L74899DL1995PLC064005

Email: newlight.apparels@gmail.com

Date: 30th May, 2025

To,
The Manager,
The Corporate Relationship Department
BSE Limited.
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai, Maharashtra – 400001.

Scrip Code: 540243

BSE Symbol: NEWLIGHT

Subject: <u>Declaration of unmodified opinion on the Audited Financial Results (Standalone) for 31st March</u>, 2025 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

I, Sandeep Makkad, Managing Director of New Light Apparels Limited, having registered office at GC-29 Basement Shivaji Enclave Raja Garden New Delhi-110027, hereby declare that the Statutory Auditors of the Company, M/s. NGMKS & Associates, Chartered Accountants (Firm Registration No. 024492N) have issued an Audit Report with unmodified opinion on the Audited Financial Results (Standalone) of the Company for the financial year ended 31st March, 2025.

Kindly take this declaration on your record.

Thanking You.

For and on behalf of New Light Apparels Limited

Sandeep Makkad Managing Director DIN: 01112423