

NEW LIGHT APPARELS LIMITED

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

Landline: (91)-11-45613885

CIN: L74899DL1995PLC064005

Web: <http://www.newlightapparels.com>

E-Mail: newlightapparels@gmail.com

August 2nd, 2021

To,
The Secretary
Corporate Relationship Department
BSE Limited
1st Floor, New Trading Ring,
Rotunda Building, Phiroze Jeejeebhoy Tower,
Dalal Street, Fort, Mumbai- 400001

ISIN: 540243-NEW LIGHT APPARELS LIMITED

SUB—Unaudited Standalone Financial Results of the Company for the First Quarter and Three Months Ended 30th June, 2021 as per Regulations 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (LODR)

1. We wish 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 i.e., 2nd August, 2021, inter alia considered and approved Unaudited Standalone Financial Results, & Limited Review Report by the Statutory Auditor of the Company for the first quarter and Three Months ended 30th June, 2021.
2. In this connection, we enclose herewith the following:
 - i) Unaudited Standalone Financial Results for the first quarter and Three Months ended 30th June, 2021 as required under Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
 - ii) The Limited Review Report by the Statutory Auditor of the Company on the above stated financial results.
3. The results are also being published in the newspapers, in the prescribed format.

The Board Meeting commenced at 04:00 p.m. and concluded at 05:15 p.m.

Kindly take the same on your record.

Thanking You
Yours Faithfully
For New Light Apparels Limited


MANISHA GOSWAMI
Company Secretary & Compliance Officer
Encl: As above

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SUB: Outcome of the Meeting of the Board of Directors pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, on Unaudited Standalone Financial Results for the First Quarter and Three Months ended 30th June, 2021

Dear Sir,

Pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 [“SEBI Listing Regulations”] as amended, read with Schedule III of the SEBI Listing Regulations, we wish to inform you that the Board of Directors of the Company in its Board Meeting held today i.e., Monday, 2nd August, 2021, inter-alia, have take on record the Unaudited Standalone Financial Results and Limited Review Report by the Statutory Auditor of the Company for the first quarter and Three Months ended 30th June , 2021, pursuant to Regulation 33 of the SEBI Listing Regulations.

In this regard, please find enclosed herewith the following:

- i) Unaudited Standalone Financial Results for the first quarter and Three Months ended 30th June, 2021 as required under Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- ii) The Limited Review Report by the Statutory Auditor of the Company on the above stated financial results.

We would like to add that these outcomes along with necessary attachments are also available on the Company's Website (<https://newlightapparels.com/>) and are also being published in the newspapers, in the prescribed format.

The Board Meeting commenced at 04:00 p.m. and concluded at 5:15 p.m.

Kindly take on record of the above.

Thanking You
Yours Faithfully
For New Light Apparels Limited


MANISHA GOSWAMI
Company Secretary & 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

Introduction

We have reviewed the accompanying statement of unaudited financial results of M/s. "NEW LIGHT APPARELS LIMITED" for quarter ended 30th June, 2021 which include the accompanying 'Statement of Unaudited Financial Results for the quarter ended 30th June, 2021 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, as amended.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review issue a report on these financial statements is based on our review.

Scope of 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. A review of interim financial information consists of making inquiries, primarily of the company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the companies act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Emphasis of Matter

We draw attention to Note 5 and 8 of the other notes, which describes the failure of company i.r.o payment of term loan EMI and Statutory Liability. Our opinion is not modified in respect of this matter.

Basis of Qualified conclusion

Based on information provided to us by the management, We draw attention on following matters

- The Company's trade receivable of Rs 6,57,53,214/- pending for collection from long time and no provision for bad debts has been provided till reporting date against these balances. Further during the period no steps has been taken for recovery and no reconciliation/confirmation is available in record.
- The Company has received advances from customer for Rs 43,39,743/- which are pending for adjustment/repayment from significantly long time further no confirmation for these balances are made available to us.
- The Company has given Advances to suppliers for Rs 24,53,127/- which are pending for adjustment/recovery from significantly long time further no confirmation for these balances are made available to us.



- The Company's trade payable of Rs 4,33,31,982/-is pending for payment from long time and no reconciliation/confirmation are produced before us to verify correctness of these balances.

Due to non-availability of sufficient records, we are not able to express our opinion on these balances further due to nature of matter we are not to quantify the effect of above matter over the financial statement.

Qualified Conclusion

Based on our review, with the exception of the matter described in the preceding paragraph nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Rajan Malik & Co.

Chartered Accountants

(ICAI Firm Reg. No:- 019859N)

A circular blue stamp is visible, containing the text "RAJAN MALIK & CO.", "NOIDA", and "CHARTERED ACCOUNTANTS". A handwritten signature in blue ink is written over the stamp.

Rajan Malik

(Partner)

ICAI Membership No:-085801

UDIN:- 21085801AAAAIF1425

Place: Noida

Date: 02-08-2021

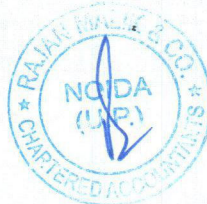
NEW LIGHT APPARELS LIMITED
GC-29, BASEMENT, SHIVAJI ENCLAVE, RAJA GARDEN DELHI -110027
CIN:-L74899DL1995PLC064005

Statement of Standalone Unaudited Result for the Quarter/Period ended 30th June 2021

(Amount in Thousands)

S.No	Particulars	Quarter Ended			Year Ended on
		30.06.2021 (Un-Audited)	31.03.2021 (Audited)	30.06.2020 (Un-Audited)	31.03.2021 (Audited)
1	Income from operations				
	Net sales/Income from operations	3,647.60	16,522.38	3,944.88	1,98,649.20
	Other Income	0.00	8.91	0.00	17.46
	Total	3,647.60	16,531.29	3,944.88	1,98,666.66
2	Expenses				
	a) Purchase of Stock in Trade	6,404.29	19,354.78	3,420.57	1,91,821.51
	b) (Increase)/decrease in inventories of traded goods	-3,740.01	-10,622.13	25.49	-4,044.27
	c) Employee benefit expenses	617.50	1,132.50	617.50	3,107.11
	d) Depreciation & amortizations expenses	105.35	127.80	149.33	564.71
	e) Finance Costs	533.23	656.30	835.95	2,628.57
	f) Other expenses	671.74	1,468.92	767.57	4,307.69
	Total	4,592.11	12,118.18	5,816.41	1,98,385.33
3	Profit/(Loss) from continuing operations before exceptional items and tax (1-2)	-944.51	4,413.11	-1,871.53	281.33
4	Exceptional items (Profit on Sale of Fixed Assets)	-	-	-	-
5	Profit/(Loss) from continuing operations before tax(3-4)	-944.51	4,413.11	-1,871.53	281.33
6	Tax Expense	-245.57	1,104.81	-467.88	71.86
7	Net Profit/(Loss) from continuing operations(5-6)	-698.94	3,308.31	-1,403.65	209.47
	Other Comprehensive Income				
	i. Item that will not reclassified to statement of profit and loss	-	-	-	-
8	ii. Tax on Item that will not 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)	-698.94	3,308.31	-1,403.65	209.47
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	-	-	-	-
12	Earnings Per Share (Face Value of Rs.10 /- each)				
	Earnings Per Share from continuing operation before exceptional item (Not Annualised)				
	a.) Basic	(0.32)	1.51	(0.64)	0.10
	b.) Diluted	(0.32)	1.51	(0.64)	0.10

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:- 2.8.2021

NEW LIGHT APPARELS LIMITED
GC-29, BASEMENT, SHIVAJI ENCLAVE, RAJA GARDEN DELHI -110027
CIN:-L74899DL1995PLC054005
Note to the financial results as on 30th June 2021

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' issued by the "Institute of Chartered accountants of India"

2) The above unaudited financial results for the quarter ended on June 30, 2021 have been reviewed by the Audit Committee and have been approved by the Board of Directors in its meeting held on 2nd August, 2021 at 4:00 PM.

3) Company has only short term operating lease which has been charged to the profit and loss account and no ROU has been calculated as per IndAs 116 "Leases".

4) EPS has been calculated in accordance with Ind AS-33 issued by ICAI.

5) Statutory Non Compliances

a) The company has not deposit following undisputed taxes till date due to its adverse financial position, relevant returns are also not filled till date

Nature of tax	Figure in Thousands
	Undisputed tax payable as on 30th June 2021
Tax Deducted at source	1135.63
Income Tax (As per Books of accounts)	467.39

6) COVID-19 pandemic has adversely effected the business operation and value of the company's assets like trade receivables and other assets however company cannot quantify the impact of the pandemic over business operation and assets of the company, no provision has been provided in financial statement for the quarter ending June 30 2020.

7) The Company is not able to arrange balance confirmation of term loan, trade receivables and trade payable hence these are taken subject to confirmations. Further Stock has been considered without physical verification as certified by management.

8) Due to Adverse financial position, company fail to pay EMI due for Rs 3,06,900 during April to June 21.

9) Previous Quarters/year figures have been rearranged and regrouped wherever necessary to make them comparable with current period figures.

10) 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".

Place:-New Delhi

Date:- 28.8.2021



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

Sandeep Makkad
DIN-01112423
(Managing Director)