



NewLight[®] Apparels Limited

Regd. Office : GC-24, 1st Floor, Shivaji Enclave
Raja Garden, New Delhi-110027

Works : Plot No. 393, Sector-57, Phase-I
HSIDC, Kundli Industrial Estate
Sonapat, Haryana
CIN No. L74899DL1995PLC064005

LEADING MANUFACTURERS AND EXPORTERS OF SOCKS & GLOVES

14th November, 2018

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 YEARLY ENDED 30TH SEPTEMBER, 2018 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 yearly ended 30th September, 2018.
2. In this connection, we enclose herewith the following:
 - i) Unaudited Standalone Financial Results for the second quarter and half yearly ended 30th September, 2018.
 - ii) Statement of Assets and Liabilities
 - iii) 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 **NEW LIGHT APPARELS LIMITED**


SHILPA BANSAL
COMPLIANCE OFFICER

Encl: As above



Limited Review Report

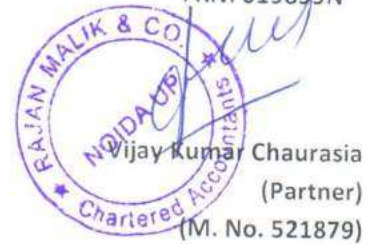
TO,
THE BOARD OF DIRECTORS OF
NEW LIGHT APPARELS LIMITED
CIN: L74899DL1995PLC064005

1. We have reviewed the accompanying statement of standalone unaudited the financial results of "NEW LIGHT APPARELS LIMITED" (the "Company") for the quarter and half year period ended September 30, 2018, (the "Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

The Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down 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 issue a report on the Statement based on our review.

2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Review Interim Financial Information* performed 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 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.
3. 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 the 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 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 contain any material misstatement.

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



Place: NOIDA
Date: 14/11/2018

Regd. Office : 40/230, CR. Park, Opp. B-Block Kalkaji, New Delhi-110019

E-mail : rmalik@rajanmalikca.com, rmalikca@gmail.com, Website: www.rajanmalikca.com

Ph.: +91-120-3759280/81/82, 9891962789, 9811062789, 9891278999

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 Sept. 2018

(Amount in Thousand)

S.No.	Particulars	Quarter Ended			6 Month Ended on		YEAR ENDED
		30.09.2018 (Un-Audited)	30.06.2018 (Un-Audited)	30.09.2017 (Un-Audited)	30.09.2018 (Un-Audited)	30.09.2017 (Un-Audited)	31.03.2018 (Audited)
1	Income from operations						
	Net sales/Income from operations	96,568.18	43,486.64	24,187.76	140,054.82	44,135.45	119,945.92
	Other Income	0.00	0.00	0.00	0.00	68.51	54.57
	Total Income from operations	96,568.18	43,486.64	24,187.76	140,054.82	44,203.96	120,000.50
2	Expenses						
	a) Cost of Material Consumed	0.00	0.00	180.77	0.00	420.70	1,256.91
	b) Purchase of Stock in Trade	100,848.95	26,562.08	3,481.52	127,403.03	33,030.90	102,899.16
	c) Change in inventory of Stock in Trade	-13,898.94	9,958.70	16,704.10	-3,940.24	3,302.72	-2,826.39
	d) Employee benefit expenses	3,345.29	2,464.76	1,978.65	5,810.05	3,745.36	7,562.63
	e) Depreciation & amortizations expenses	71.14	71.14	91.41	142.28	219.69	380.32
	f) Power & Fuel	241.27	93.16	104.26	334.44	209.74	423.24
	g) Finance Costs	208.09	1.80	4.37	209.89	15.00	21.49
	h) Other expenses	4,188.16	3,487.10	1,298.53	7,675.26	3,257.33	8,712.35
	Total Expense(a to g)	94,995.96	42,638.75	24,343.61	137,634.71	44,201.43	118,429.70
3	Profit/(Loss) from continuing operations before exceptional items and tax (1-2)	1,572.21	847.89	-155.86	2,420.10	2.53	1,570.80
4	Exceptional items (Profit on Sale of Fixed Assets)	0.00	0.00	-146.57	0.00	-146.57	-146.57
5	Profit/(Loss) from continuing operations before tax(3-4)	1,572.21	847.89	-9.29	2,420.10	149.11	1,717.37
6	Tax Expense	409.36	218.33	-2.77	627.69	44.54	470.18
7	Net Profit/(Loss) from continuing operations(5-6)	1,162.85	629.56	-6.51	1,792.41	104.57	1,247.19
	Other Comprehensive Income						
	i. Item that will not reclassified to statement of profit and loss	0.00	0.00	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	0.00	0.00
	iii. Items that will not be reclassified to Profit & Loss:	0.00	0.00	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	0.00	0.00
9	Total Comprehensive Income (7-8)	1,162.85	629.56	-6.51	1,792.41	104.57	1,247.19
10	Paid up Equity Share Capital (2196230 Equity Shares of Rs.10/- each)	21,962.30	21,962.30	27,237.65	21,962.30	27,237.65	21,962.30
11	Other Equity	0.00	0.00	0.00	0.00	0.00	13,550.12
12	Earnings Per Share (Face Value of Rs.10 /- each)						
	Earnings Per Share from continuing operation before exceptional item (Not Annualised)						
	a.) Basic	0.53	0.29	(0.00)	0.82	0.05	0.57
	b.) Diluted	0.53	0.29	(0.00)	0.82	0.05	0.57
13	Earnings Per Share (Face Value of Rs.10 /- each)						
	Earnings Per Share from dis-continuing operation before exceptional item (Not Annualised)						
	a.) Basic	0.53	0.29	(0.00)	0.82	0.05	0.57
	b.) Diluted	0.53	0.29	(0.00)	0.82	0.05	0.57
14	Earnings Per Share (Face Value of Rs.10 /- each)						
	Earnings Per Share from continuing and discontinuing operation before exceptional item (Not Annualised)						
	a.) Basic	0.53	0.29	(0.00)	0.82	0.05	0.57
	b.) Diluted	0.53	0.29	(0.00)	0.82	0.05	0.57

Notes:

- The results for Quarter ended on September 30, 2018 presented here are Ind-AS Compliant and reviewed by the Statutory Auditors of the Company.
- The above unaudited financial results for the quarter ended on September 30, 2018 have been reviewed by the Audit Committee and have been approved by the Board of Directors in its meeting held on 14th Nov 2018.
- 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.
- Previous year period figures have been rearranged and regrouped wherever necessary to make them comparable with current period figures.
- EPS has been calculated in accordance with Ind AS-33 issued by ICAI.
- 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:-14th Nov 2018



For and On behalf of Board of Directors of
 New Light Apparels Limited
For New Light Apparels Ltd
 Sandeep Malik
 DIN-01119423
 Managing Director
 Director

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

Statement of Assets, Equity and Liabilities as on 31st March 2018 is given below

(Amount in Thousand)

Particulars	As at 30th Sept 2018	As at 31st March 2018
A. ASSETS		
(1) Non-current assets		
Property, plant and equipment	1,572.40	1,714.68
Deferred tax assets (net)	288.52	288.52
	1,860.92	2,003.20
Current assets		
Inventories	16,029.66	12,089.42
Financial assets		
Trade receivables	98,735.65	75,235.54
Cash and cash equivalents	37.93	78.86
Other current assets	3,332.64	828.18
	118,135.88	88,231.99
TOTAL ASSETS	119,996.80	90,235.19
Equity and liabilities		
Equity share capital	21,962.30	21,962.30
Other equity	15,350.53	13,558.12
Total Equity	37,312.83	35,520.42
Current liabilities		
Financial liabilities		
Borrowings	9,976.03	3,896.31
Trade payables	59,581.17	38,800.83
Other financial liabilities	5,663.80	3,368.78
Provisions	632.21	511.49
Other current liabilities	6,830.75	8,137.37
Total Liabilities	82,683.96	54,714.77
TOTAL EQUITY AND LIABILITIES	119,996.80	90,235.19

Notes:-

- 1) The company has not received any intimation from its vendors regarding the status under the micro, small and medium enterprises development act 2006 and hence disclosures required under same act have not been made.
- 2) Previous quarter/year figures have been regrouped/re-aggranged whenever necessary to make the comparable.

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

Sandeep Kataria
Sandeep Kataria
DIN-01112423
(Managing Director)

Place:-NEW DELHI
Date:-14th Nov 2018

