



NEW LIGHT INDUSTRIES LIMITED

(Formerly known as New Light Apparels Limited)

Date: 13 November, 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.

Dear Sir/Madam,

This is to inform you that pursuant to **Regulation 30 and 33** of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the Board of Directors at its meeting held today i.e. **13 November, 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:

1. Approved the Unaudited Financial Results (Standalone) for the Quarter & Half- Year ended 30 September, 2025, as recommended by the Audit Committee together with the Limited Review Report provided by the Auditor on the said Results. A copy of Financial Results, along with the Limited Review Report issued by the statutory auditors, is enclosed herewith.

The meeting of the Board of Directors commenced at 3:00 p.m. and concluded at 3:45 p.m.

This is for your information and record.

Thanking you.

Yours Faithfully,

For New Light Industries Limited
(Formerly known as New Light Apparels Limited)

Himanshi Sharma
Managing Director
DIN: 11129724

Encl: As Above



**Limited Review Report for the Unaudited Quarterly and Half yearly standalone Financial Results of
NEW LIGHT INDUSTRIES LIMITED pursuant to Regulation 33 of SEBI(Listing Obligation &
Disclosure Requirements) Regulations, 2015**

To

The Board of Directors

NEW LIGHT INDUSTRIES LIMITED

(Formally known as Newlight Apparels Limited)

(CIN: L27501DL1995PLC064005)

Introduction

We have reviewed the accompanying statement of unaudited financial results of "New Light Industries Limited" for quarter and half yearly ended 30th September 2025 which include the accompanying 'Statement of Unaudited Financial Results for the quarter and half yearly ended 30th September 2025 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.

The statement is the responsibility of the Company's Management and has been approved by 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

1. We conducted our review in accordance with the Standards on Review Engagement (SRE) 2410 "Review of interim Financial Information performed by the Independent Auditor of the Entity" issued by Institute of Chartered Accountants of India (ICAI). 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.

2. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.



Conclusion:

Based on our review, 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 term of Regulation 33 of the SEBI Listing Obligation and Disclosure Requirements Regulation 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For NGMKS & Associates

Chartered Accountants

Firm's Registration No. 024492N


Nitin Goyal

Partner

Membership No 517698

Place: New Delhi

Date: 13th November, 2025

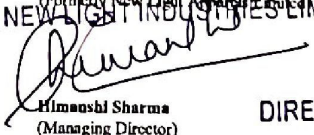
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New Light Industries Limited (Formerly New Light Apparels Limited)
GC-29, Basement, Shivali Enclave, Raja Garden Delhi -110027
CIN:-L27501DL1995PLC064005

Statement of Un-Audited Standalone Result for the Half Year Ended 30th September, 2025
(All amounts in Indian Rupees in Lakhs unless otherwise stated)

S.N.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th Sept, 2025 (Un-Audited)	30th June, 2025 (Un-Audited)	30th Sept, 2024 (Un-Audited)	30th Sept, 2025 (Un-Audited)	30th Sept, 2024 (Un-Audited)	31st March, 2025 (Audited)
1	Income from operations						
	(a) Revenue from operations	129.18	317.59	542.38	446.77	614.43	1,724.57
	(b) Other Income	1.35	1.02	-	2.36	-	-
	Total Income (1)	130.53	318.61	542.38	449.13	614.43	1,724.57
2	Expenses						
	a) Purchase of Stock in Trade	134.23	145.89	193.08	277.53	265.93	1,381.88
	b) (Increase)/decrease in inventories of traded goods	(37.57)	121.01	297.09	83.44	269.39	47.57
	c) Employee benefit expenses	7.85	8.73	6.68	16.38	10.34	25.72
	d) Finance Costs	0.20	0.22	1.04	0.41	0.77	1.43
	e) Depreciation & amortizations expenses	1.13	1.13	0.35	2.26	2.06	4.47
	f) Other expenses	20.18	14.70	10.55	37.69	29.55	162.22
	Total Expenses (2)	126.04	291.68	508.81	417.71	578.04	1,623.29
3	Profit/(Loss) before exceptional items and tax (1-2)	4.49	26.93	33.57	31.42	36.38	101.28
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before tax (3-4)	4.49	26.93	33.57	31.42	36.38	101.28
6	Tax Expenses:-						
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax (Assets)/Liabilities	-	-	-	-	-	(12.71)
	Total Tax Expenses (6)	-	-	-	-	-	(12.71)
7	Profit/(Loss) for the period/Year (5-6)	4.49	26.93	33.57	31.42	36.38	113.99
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:	-	-	-	-	-	-
	Total Other Comprehensive Income (8)	-	-	-	-	-	-
9	Total Comprehensive Income, Net of Tax (7+8)	4.49	26.93	33.57	31.42	36.38	113.99
10	Paid up Equity Share Capital (Face Value of Rs.1 per share as on 31st March, 2025, 30th June, 2025, 30th Sept, 2025 and Face Value of Rs.10 as on 30th Sept, 2024.)	876.00	876.00	782.20	876.00	782.20	876.00
11	Other Equity	594.30	589.81	459.48	594.30	459.48	562.88
12	Earning Per Share*						
	a) Basic Earning Per Share (BEPS)-In Rs	Non Annualised	Non Annualised	Non Annualised	Non Annualised	Non Annualised	Annualised
	b) Diluted Earning Per Share (DEPS)-In Rs	0.01	0.03	0.43	0.04	0.47	0.14
		0.01	0.03	0.43	0.04	0.47	0.14

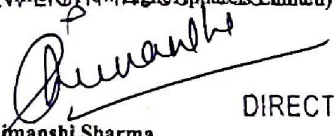
For and On behalf of Board of Directors of
New Light Industries Limited
(Formerly New Light Apparels Limited)
For NEW LIGHT INDUSTRIES LIMITED

Himanshi Sharma
(Managing Director)
DIN-11129724
DIRECTOR

Place:-New Delhi
Date:- 13.11.2025

New Light Industries Limited (Formerly New Light Apparels Limited)
GC-29, Basement, ShilvaJI Enclave, Raja Garden Delhi -110027
CIN:-L27501DL1995PLC064005
Statement of Assets, Equity and Liabilities as on 30th September, 2025
(All amounts in Indian Rupees in Lakhs unless otherwise stated)

Particulars	As at 30th September, 2025 (Un-Audited)	As at 31st March, 2025 (Audited)
A. ASSETS		
Non-Current Assets		
Property, Plant and Equipment	13.19	15.44
Financial Assets		
Other Advances	1.01	1.01
Deferred Tax Assets (Net)	14.05	14.05
Other Non-Current Assets	18.33	18.33
	46.58	48.83
Current assets		
Inventories	196.71	280.15
Financial Assets		
Trade Receivables	850.57	858.83
Cash and Cash Equivalents	3.38	33.57
Current Tax Assets	-	5.54
Other Current Assets	422.68	277.73
	1,473.33	1,455.82
Total Assets	1,519.91	1,504.65
Equity and Liabilities		
Equity		
Equity Share Capital	876.00	876.00
Other Equity		
Other Equity	594.30	562.88
	1,470.30	1,438.88
Non-Current Liabilities		
Financial Liabilities		
Borrowings	-	5.54
Long Term Provisions	0.88	0.68
	0.88	6.22
Current Liabilities		
Financial liabilities		
Borrowings	1.86	-
Trade Payables	24.24	34.42
Short Term Provisions	0.00	-
Other Current Liabilities	22.62	25.13
	48.72	59.55
Total Equity and Liabilities	1,519.91	1,504.65

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


Himanshi Sharma
(Managing Director)
DIN-11129724

DIRECTOR

Place:-New Delhi
Date:- 13.11.2025

New Light Industries Limited (Formerly New Light Apparels Limited)

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

CIN:-L27501DL1995PLC064005

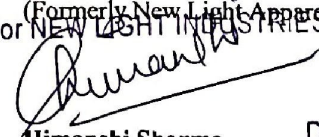
Cash Flow Statement for Half Year Ended 30th September, 2025

(All amounts in Indian Rupees in Lakhs unless otherwise stated)

Particulars	For the Half Year Ended 30th September, 2025 (Un-Audited)	For the Half Year Ended 30th September, 2024 (Un-Audited)
A. Cash From Operating Activities		
Net Income before tax	31.42	36.38
Add : Depreciation	2.26	2.06
Add : Interest On Loan	0.41	0.77
Add: Gratuity Provision	0.20	-
Operating Profit before Working Capital Changes	34.29	39.21
Change in Working Capital		
(Increase)/Decrease in Inventory	83.44	269.39
(Increase)/Decrease in Other Receivables	(131.14)	(704.83)
Increase/(Decrease) in Trade & Other Payable	(12.70)	(199.15)
Cash Generated From Operations	(60.39)	(595.37)
Tax Expenses		
Tax Paid	-	-
Total Tax Expenses	-	-
Net Cash Flows From Operating Activities (A)	(26.10)	(595.37)
B. Cash From Financing Activities		
Shares Issued	-	875.12
Interest Paid on Loan	(0.41)	(0.77)
Loan Taken/(Repaid)	(3.68)	(390.50)
Net Cash Flow from Financing Activities (B)	(4.09)	483.85
C. Cash From Investing Activities		
Sale/(Purchases) of Fixed Assets	-	(0.19)
Net Cash From Investing Activities (C)	-	(0.19)
Net Increase/(Decrease) in Cash or Cash Equivalents (A+B+C)	(30.19)	(111.71)
Add:-Cash and Cash Equivalents at the Beginning of the Year	33.57	131.07
Cash and Cash Equivalents at the End of the Year	3.38	19.36

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 Board of Directors of
New Light Industries Limited
(Formerly New Light Apparels Limited)
For NEW LIGHT INDUSTRIES LIMITED

Himanshi Sharma DIRECTOR
(Managing Director)
DIN-11129724

Place:-New Delhi

Date:- 13.11.2025

New Light Industries Limited (Formerly New Light Apparels Limited)

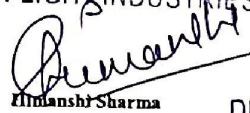
GC-29, Basement, Shivaji Enclave, Raja Garden Delhi -110027

CIN:-L27501DL1995PLC064005

Note to the financial results for the Half Year Ended 30th September, 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 Ind AS 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 by the Audit Committee and approved by the Board of Directors as their respective meeting held on 13th November, 2025. The Financial results have been prepared in accordance with the Indian Accounting Standards "IND AS" as prescribed 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) During the period under review, the name of the Company has been changed from "New Light Apparels Limited" (CIN: L74899DL1995PLC064005) to "New Light Industries Limited" (CIN: L27501DL1995PLC064005) with effect from 19th August, 2025, as per the fresh Certificate of Incorporation issued by the Registrar of Companies (ROC).
Accordingly, the financial statements and related disclosures for the half year ended have been prepared in the new name "New Light Industries Limited."
- 4) EPS has been calculated in accordance with Ind AS-33.
- 5) The balance appearing under the Trade Receivable, Trade Payables, Loan & Advances, Other Current Assets and Liabilities are subject to confirmation and reconciliation and consequent adjustments, if any, will be accounted for in the year of confirmation/reconciliation.
- 6) The Stock has been considered without physical verification as certified by management.
- 7) Due to previous Loss carry forward, so company not calculated current year tax provision and deferred tax provision.
- 8) The company has not any holding, subsidiary, associates and Joint Venture (JV) relation with any other company as on 30th September, 2025.
- 9) Previous Quarters/Half Year/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".

For and On behalf of Board of Directors of
New Light Industries Limited
(Formerly New Light Apparels Limited)
For NEW LIGHT INDUSTRIES LIMITED

Himanshi Sharma
(Managing Director)
DIN-11129724
DIRECTOR

Place:-New Delhi
Date:- 13.11.2025