

Date: 30th May, 2026

To,
The Manager- Listing 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, 2026 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. **Saturday 30th May, 2026**, 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 Audited Financial Results for the quarter and year ended 31st March, 2026, as recommended by the Audit Committee together with the Report of Statutory 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, 2026 together with Auditors Report with unmodified opinions on the aforesaid Results.
- b) a Declaration of unmodified opinion under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the aforesaid Results. **(Annexure-A)**

The meeting of the Board of Directors commenced at 3:00 p.m. and concluded at 4:15 p.m.

This is for your information and record.

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

Saurabh Agrawal
Managing Director
DIN: 08592095

Enclosed: as above



Independent Auditor's Report on standalone Financial Results of Company Quarter ended and year ended 31st March 2026 pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors
New Light Industries Limited
(Formally Known as New Light Apparels Limited)

Opinion

We have audited the accompanying statement of financial results of "New Light Industries Limited (Formally Known as New Light Apparels Limited) " ("the Company") for the quarter and year ended 31th March 2026 ("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").

In our opinion and to best of our information and according to explanation given to us, the standalone financial results:

- a. are 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 principle 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 of the Standalone Financial Results in accordance with the Standards on Auditing ("SA") specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the financial results* 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results 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 and Board of Director's Responsibilities for the Standalone Financial Results

This Statement which includes the Standalone Financial Results is the responsibility of the





NGMKS & Associates,
Chartered Accountants

Company's Management and the Board of Directors and has been approved by them for issuance. The Standalone Financial Results for the year ended March 31, 2026, have been prepared from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the half year and year ended March 31, 2026, that give a true and fair view of the net profit and of the Company and other financial information in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 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; design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness 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 Management and 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 for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are 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 the 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, 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 Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements 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 of the Listing Regulations.
- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Financial Results 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



NGMKS & Associates,
Chartered Accountants

evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the 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

The Standalone Financial results includes the results for the Quarter and year ended 31 March, 2026 and the corresponding Quarter ended in the previous year as reported in these standalone financial results which are balancing figure between the 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



Nitin Goyal

Partner

Membership No 517698

Place: New Delhi

Date: 30th May , 2026

UDIN: 26517698WP10DU2274

NEW LIGHT INDUSTRIES LIMITED

(formerly known as NEW LIGHT APPARELS LIMITED)

CIN:-L74899DL1995PLC064005

Statement of audited Standalone Result for the Quarter and Year ended 31st March, 2026

S.N.	Particulars	Quarter Ended			Year Ended	
		As at 31 March 2026	31st December, 2025	As at 31 March 2025	As at 31 March 2026	As at 31 March 2025
		(Refer Note No 2)		(Refer Note No 2)		
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
1	Income from operations					
	Revenue from operations	123.35	138.92	336.94	709.04	1,724.57
	Other Income	21.45	0.07	-	23.89	-
	Total Income	144.80	138.99	336.94	732.93	1,724.57
2	Expenses					
	a) Purchase of Stock in Trade	164.93	89.81	269.61	534.86	1,381.88
	b) (Increase)/decrease in inventories of traded goods	(73.49)	30.70	23.12	40.65	47.57
	c) Employee benefit expenses	10.63	5.83	10.40	33.04	25.72
	d) Finance Costs	0.04	0.04	(0.57)	0.50	1.43
	e) Depreciation & amortizations expenses	0.15	1.13	1.26	3.54	4.47
	f) Other expenses	19.56	9.60	23.50	64.05	162.22
	Total Expenses	121.82	137.11	327.32	676.64	1,623.29
3	Profit/(Loss) before exceptional items and tax (1-2)	22.98	1.88	9.62	56.29	101.28
4	Exceptional Items	-	-	-	-	-
5	Profit/(Loss) before tax (3-4)	22.98	1.88	9.62	56.29	101.28
6	Tax Expenses:-					
	(a) Current Tax	1.88	-	-	1.88	-
	(b) Deferred Tax (Assets)/Liabilities	12.53	(0.24)	(12.71)	12.29	(12.71)
	Total Tax Expenses	14.41	(0.24)	(12.71)	14.17	(12.71)
7	Profit/(Loss) for the period/Year (5-6)	8.57	2.12	22.33	42.12	113.99
8	Other Comprehensive Income					
	i. Item that will not reclassified to statement of profit and loss	-	-	-	-	-
	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, Net of Tax (7+8)	8.57	2.12	22.33	42.12	113.99
10	Paid up Equity Share Capital (Face Value of Rs.1 per share as on 31st March 2026)	876.00	876.00	876.00	876.00	876.00
11	Other Equity				-	-
12	Earning Per Share*	Non Annualised	Non Annualised	Non Annualised	Annualised	Annualised
	a) Basic Earning Per Share (BEPS)-In Rs	0.010	0.002	0.025	0.048	0.139
	b) Diluted Earning Per Share (DEPS)-In Rs	0.010	0.002	0.025	0.048	0.139

Place:-New Delhi
Date:- 30.05.2026

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

**SAURABH
AGRAWAL**

Digitally signed by
SAURABH AGRAWAL
Date: 2026.05.30 15:27:42
+05'30'

Saurabh Agrawal
DIN-08592095
(Managing Director & CFO)

NEW LIGHT INDUSTRIES LIMITED

(formerly known as NEW LIGHT APPARELS LIMITED)

CIN:-L27501DL1995PLC064005

Statement of audited Standalone Result for the Quarter and Year ended 31st March, 2026

Other Notes:

- 1 These Results have been prepared in accordance with the recognition and measurement principle of the Companies (Indian Accounting Standards) rules 2015(Ind AS) prescribed under section 133 of the Companies Act, 2013, other accounting principles generally accepted in India and are in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 (as amended)
- 2 The Figures for the quarter ended 31 March 2026 and 31 March 2025 represent the balancing figures between the audited figures for the full financial year and the published year to date figures upto the third quarter for the respective financial year which were subject to limited review by Statutory Auditor.
- 3 The above results, published in accordance with regulation 33 of the SEBI (Listing obligation and disclosure requirements regulation, 2015, as amended "Listing Regulations") have been Reviewed by audit committee and approved by Board of Directors at their respective meetings held on 30th May 2026 and limited review of the same has been carried out by the Statutory Auditors of the Company.
- 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 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.
- 7 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.
- 8 The company has not any holding, subsidiary, associates and Joint Venture (JV) relation with any other company as on 31st March, 2026.
- 9 Previous Quarters/Year figures have been rearranged and regrouped wherever necessary to make them comparable with current period figures.

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

SAURABH Digitally signed by
AGRAWAL SAURABH AGRAWAL
Date: 2026.05.30
15:28:35 +05'30'

Saurabh Agrawal

DIN-08592095

(Managing Director & CFO)

Place:-New Delhi

Date:- 30.05.2026

NEW LIGHT INDUSTRIES LIMITED

CIN:-L74899DL1995PLC064005

BALANCE SHEET AS ON 31 MARCH 2026

(All amounts in Indian Rupees Lacs unless otherwise stated)

Particulars	As at 31 March 2026	As at 31 March 2025
Assets		
Non-Current Assets		
Property, Plant and Equipment	11.91	15.44
Financial Assest	63.05	1.01
Deferred Tax Assets (Net)	1.76	14.05
Other Non-Current Assets	9.64	18.33
	86.35	48.83
Current Assets		
Inventories	239.50	280.15
Financial Assets		
Trade Receivables	926.75	858.83
Cash and Cash Equivalents	76.57	33.57
Current Tax Assets	-	5.54
Other Current Assets	212.70	277.73
	1,455.52	1,455.82
Total	1,541.87	1,504.65
Equity and Liabilities		
Equity		
Equity Share Capital	876.00	876.00
Other Equity	605.00	562.88
	1,481.00	1,438.88
Non-Current Liabilities		
Financial Liability		
Borrowings	-	5.54
Long Term Provisions	1.23	0.68
Deferred Tax Liabilities (Net)	-	-
Other Non Current Liabilities	-	-
Current Liabilities		
Financial Liabilities		
Borrowings	0.86	-
Trade Payables		
(a) Total Outstanding Dues of MSME	-	-
(b) Total Outstanding Dues of Creditors Other than MSME	36.51	34.42
Short Term Provision	0.01	0.00
Current Tax Liabilities	1.31	-
Other Current Liabilities	20.96	25.13
	60.87	65.77
Total	1,541.87	1,504.65

Summary of significant accounting policies

The accompanying notes are an Integral part of the financial statements.

2

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

SAURABH Digitally signed by
SAURABH
AGRAWAL
AGRAWAL Date: 2026.05.30
15:29:03 +05'30'

Place:-New Delhi
Date:- 30.05.2026

Saurabh Agrawal
Managing Director & CFO
DIN-08592095
Place : New Delhi
30.052026

NEW LIGHT INDUSTRIES LIMITED

CIN:-L74899DL1995PLC064005

CASH FLOWS STATEMENT FOR THE YEAR ENDED ON 31 MARCH 2026

(All amounts in Indian Rupees Lacs unless otherwise stated)

Particulars	For the Year Ended 31 March, 2026	For the Year Ended 31 March, 2025
<u>Cash From Operating Activities</u>		
Net Income before tax	56.29	101.28
Add : Depreciation	3.54	4.47
Add : Interest On Loan	0.50	1.43
Add:-Gratuity Provision	0.55	0.68
Operating Profit before Working Capital Changes	60.88	107.86
<u>Change in Working Capital</u>		
(Increase)/Decrease in Inventory	40.65	47.57
(Increase)/Decrease in Other Receivables	(50.69)	(512.54)
Increase/(Decrease) in Trade & Other Payable	(2.08)	(343.38)
	(12.11)	(808.35)
<u>Tax Expenses</u>		
Tax Paid	(0.57)	-
	(0.57)	-
Cash Flows From Operating Activities (A)	48.18	(700.49)
<u>Cash From Investing Activities</u>		
Sale/(Purchase) of Fixed Asset	-	(7.78)
Cash Flow from Investing Activities (B)	-	(7.78)
<u>Cash From Financing Activities</u>		
Interest Paid on loan	(0.50)	(1.43)
Loan taken/(Repaid)	(4.68)	(395.23)
Share Application Money Received	0.00	1,007.43
Cash Flow from Financing Activities (B)	(5.18)	610.77
Net Increase/(Decrease) in Cash or Cash Equivalents(A+B+C)	43.00	(97.50)
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	76.57	33.57

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 Industries LimitedSAURABH AGRAWAL
Digitally signed by
SAURABH AGRAWAL
Date: 2026.05.30
15:29:17 +05'30'Saurabh Agrawal
Managing Director & CFO
DIN-08592095
Place : New Delhi
30.052026Place:-New Delhi
Date:- 30.05.2026



NEW LIGHT INDUSTRIES LIMITED

(Formerly known as New Light Apparels Limited)

Annexure-A

Date: 30th May, 2026

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

Scrip Code: 540243
BSE Symbol: NEWLIGHT

Subject: Declaration of unmodified opinion on the Audited Financial Results for 31st March, 2026 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

I, Saurabh Agrawal, Managing Director of New Light Industries Limited (Formerly known as 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 of the Company for the financial year ended 31st March, 2026.

Kindly take this declaration on your record.

Thanking You.

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

Saurabh Agrawal
Managing Director
DIN: 08592095