7A, Bentinck Street, Kolkata-700001 Website: www.toplightltd.com Tel: (033) 2248 4400 / 7676 E-mail: toplightkol@gmail.com CIN:L51909WB1985PLC039221

Date: 27.05.2025

To
The Secretary
The Calcutta Stock Exchange Limited
7, Lyons Range
Kolkata – 700 001

Sub: Outcome of Board Meeting - Financial Results

Ref: Scrip Code 030090

Dear Sir/Madam,

Pursuant to Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we are enclosing herewith the Audited Financial Results of the Company for the Quarter and Year ended 31st March, 2025, which has been approved and taken on record at the Board Meeting held on Tuesday 27th May, 2025, along with the Auditor's Report on the said Results.

We are also enclosing the Declaration pursuant to Regulation 33(3) (d) of the Listing Regulations, regarding unmodified opinion of the Statutory Auditors on the Financial Results.

The meeting of the Board of Directors commenced at 1:00 P.M. and concluded at 2:30 P.M.

Kindly take the above on record.

Thanking you,

Yours faithfully,

For Toplight Commercials Ltd.

AJIT JAIn Digitally signed by AJIT JAIn Date: 2025.05.27 14:29:59 +05'30'

Ajit Jain

Company Secretary & Compliance Officer

ASHOK KUMAR DUGGAR & ASSOCIATES



Chartered Accountants
GSTN: 19AAIFA2371A17V

Independent Auditor's Report

The Board of Directors
Toplight Commercials Limited
7A, Bentinck Street
1st Floor
Koikata 700001

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone annual financial results of Toplight Commercials Limited ("the Company") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (Listing Regulations).

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

- a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard and
- b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the financial year ended on March 31, 2025.

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. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the standalone annual 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone financial results.

Management's Responsibility for the Standalone Financial Results

These financial results have been prepared on the basis of the standalone financial statements. The Company's Board of Directors are responsible for the preparation of these financial results 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 Indian Accounting Standard prescribed under section 133 of the Companies Act, 2013 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 Companies Act, 2013 for safeguarding of 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 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 annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.



ASHOK KUMAR DUGGAR & ASSOCIATES



Chartered Accountants
GSTN: 19AAIFA2371A1ZV

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the annual 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 these annual 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 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
 expressing our opinion on whether the company has adequate internal financial controls system in place and the
 operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disciosures in the annual 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 financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone annual 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 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.

HOLKATA ST

INDIA

ASHOK KUMAR DUGGAR & ASSOCIATES

Chartered Accountants
GSTN: 19AAIFA2371A1ZV

Other matters

The standalone annual financial results include the results for the quarter ended 31st March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the third quarter of the current financial year which were subject to limited review by us.

For Ashok Kumar Duggar & Associates

Chartered Accountants

FRN: 308027E

Harm Duga

Harsh Dugar Partner

Membership No. 309621

Place: Kolkata Date: 27/05/2025

UDIN: 25309621BMJM2C5725



7A, Bentinck Street, Kolkata-700001 Website: www.toplightltd.com Tel: (033) 2248 4400 / 7676 E-mail: toplightkol@gmail.com CIN:L51909WB1985PLC039221

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2025

Rs. in Lakhs (except EPS)

SI.	Particulars	Quarter ended Year ended Year ended				
No		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Un-Audited	Audited	Audited	Audited
1	Income from Operations					
	(a) Revenue from Operations	258.86	141.45	236.07	683.06	589.92
	(b) Other Operating Income	-	_	-	-	-
	Total Income from Operations (net)	258.86	141.45	236.07	683.06	589.92
2	Expenses			× :		
	a) Electric Power & fuel	25.04	26.22	23.40	115.19	109.37
	b) Employee benefits expense	42.15	38.90	35.59	156.77	141.67
	c) Depreciation and amortization expense	9.27	9.80	10.12	37.06	39.63
	d) Municipal Tax	13.75	16.35	23.35	64.48	54.25
	e) Other expenses	51.83	51.13	53.96	203.93	195.59
	Total Expenses	142.04	142.40	146.42	577.43	540.51
3	Profit / (Loss) from operations before Other Income, Finance costs & Tax	116.82	-0.95	89.65	105.63	49.41
4	Other Income	94.08	84.39	83.23	353.02	323.59
5	Profit / (Loss) before Finance Costs & Tax	210.90	83.44	172.88	458.65	373.00
6	Finance Costs	-	-	-	-	-
7	Profit / (Loss) before Tax	210.90	83.44	172.88	458.65	373.00
	Tax Expenses					,
8	a) Current Tax	55.82	25	47.77	120.82	102.77
	b) Deferred Tax	-4.93	-	-1.30	-4.93	-1.30
9	Net Profit / (Loss) for the period	160.01	58.44	126.41	342.76	271.53
10	Paid up Equity Share Capital (Face value of Rs 10 each)	425.62	425.62	286.71	425.62	286.71
11	Reserve excluding Revaluation Reserves	-	-	-	3501.99	3256.44
12	Earning per Share (Not Annualized) - Basic & Diluted	3.76	1.37	4.40	8.91	9.47

NOTES:

- 1 The above financial results were reviewed by the Audit Committee and taken on record at the meeting of the Board of Directors held on 27th May, 2025. The above financial results are prepared in accordance with the Ind AS as prescribed under section 133 of the Companies Act, 2013 read with the relevant rule issued thereunder.
- During the Year ended March 31, 2025, pursuant to the approval of the Board of Directors, the Company has done a Rights Issue of 13,89,140 Equity Shares at a Face value of Rs. 10 per share. The shares were allotted on July 18, 2024, and the weighted average number of equity shares has been calculated accordingly. This has been used for calculation of EPS for the Year ended 31st March 2025 (Audited).
- 3 The Auditors have carried out an audit of the results of the company for the Financial Year ended 31st March 2025. There are no qualifications in the Auditors Report on these financial results.
- 4 Figures for the Quarter ended 31st March 2025 represent the balancing figures between the audited figure in respect for the full financial year and the un-audited published year to date figure upto the 3rd quarter of the financial year.
- 5 Previous years figures have been Regrouped/ Reclassified wherever necessary to correspond with current years classification / disclosure.

Place: Kolkata
Date: 27/05/2025



For and on behalf of the Board of Directors

Toplight Commercials Limited

Odit Gupta

Director (DIN - 00741483)

7A, Bentinck Street, Kolkata-700001 Website: www.toplightltd.com Tel: (033) 2248 4400 / 7676 E-mail: toplightkol@gmail.com CIN:L51909WB1985PLC039221

Statement of Assets and Liabilities

(Rs. in Lakhs)

Particulars	processor		(Rs. in Lakhs)	
1 Shareholders' Funds (a) Share Capital (b) Reserves and Surplus (c) Money received against Share Warrants Sub-total - Shareholders' Funds 2 Share application money pending allotment 2 Share application money pending allotment 3 Minority Interest 4 Non-Current Liabilities (a) Long-Term Borrowings (b) Deferred Tax Liabilities (net) (c) Other Long-Term Liabilities (d) Long-Term Provisions Sub-total - Non-Current Liabilities (a) Short-Term Borrowings (b) Trade Payables (c) Other Current Liabilities (d) Short-Term Provisions TOTAL - EQUITY & LIABILITIES ASSETS 1 Non-Current Assets (a) Property, Plant & Equipment (b) Investment Property (c) Non Current Investments (d) Deferred Tax Assets (net) (e) Long-Term Loans and Advances (f) Other Non-Current Assets (g) Current Liabilities (h) Investment Property (c) Trade Receivables (d) Cash and Cash Equivalents (e) Short-Term Loans and Advances (f) Other Current Loans and Advances (g) Current Loans and Advances (h) Investments (h) Investments (h) Investments (h) Inventories (g) Current Assets (g) Curr		Particulars	As at 31.03.2025	As at 31.03.2024
(a) Share Capital (b) Reserves and Surplus (c) Money received against Share Warrants Sub-total - Shareholders' Funds 3,501.99 3,256.44 (c) Money received against Share Warrants Sub-total - Shareholders' Funds 3,927.61 3,543.15 2 Share application money pending allotment	Α	EQUITY & LIABILITIES		
(b) Reserves and Surplus (c) Money received against Share Warrants	1	Shareholders' Funds		
(c) Money received against Share Warrants Sub-total - Shareholders' Funds 3,927.61 3,543.15 2 Share application money pending allotment		(a) Share Capital	425.62	286.71
Sub-total - Shareholders' Funds 3,927.61 3,543.15		(b) Reserves and Surplus	3,501.99	3,256.44
2 Share application money pending allotment 3 Minority Interest 4 Non-Current Liabilities (a) Long-Term Borrowings (b) Deferred Tax Liabilities (net) (c) Other Long-Term Liabilities (d) Long-Term Provisions 5 Current Liabilities (a) Sub-total - Non-Current Liabilities (a) Short-Term Borrowings (b) Trade Payables (c) Other Current Liabilities (d) Short-Term Provisions 5 Current Liabilities (a) Short-Term Borrowings (b) Trade Payables (c) Other Current Liabilities (d) Short-Term Provisions 5 Current Liabilities (a) Short-Term Provisions (b) Trade Payables (c) Other Current Liabilities (d) Short-Term Provisions (d) Short-Term Provisions (e) Dinvestment Liabilities (f) Non-Current Liabilities (g) Property, Plant & Equipment (g) Deferred Tax Assets (g) Property, Plant & Equipment (g) Deferred Tax Assets (net) (g) Long-Term Loans and Advances (g) Courrent Loans and Advances (g) Other Non-Current Assets (g) Current Loans and Advances (h) Investments (h) Investments (h) Current Loans and Advances (h) Investments (h) Investments (h) Current Loans and Advances (h) Investments (h)		(c) Money received against Share Warrants	-	-
3 Minority Interest		Sub-total - Shareholders' Funds	3,927.61	3,543.15
4 Non-Current Borrowings	2	Share application money pending allotment	-	
(a) Long-Term Borrowings (b) Deferred Tax Liabilities (net) (c) Other Long-Term Liabilities (d) Long-Term Provisions Sub-total - Non-Current Liabilities 229.47 274.06 5 Current Liabilities (a) Short-Term Borrowings (b) Trade Payables (a) Short-Term Provisions C) Other Current Liabilities 32.71 32.04 (d) Short-Term Provisions Sub-total - Current Liabilities 41.58 40.04 TOTAL - EQUITY & LIABILITIES 4,198.66 3,857.25 B ASSETS 1 Non-Current Assets (a) Property, Plant & Equipment (b) Investment Property (c) Non Current Investments (d) Deferred Tax Assets (net) (e) Long-Term Loans and Advances 45.37 (f) Other Non-Current Assets (a) Current Assets (a) Current Assets (a) Current Assets (b) Inventories (c) Trade Receivables (d) Cash and Cash Equivalents (e) Short-Term Loans and Advances (f) Other Current Assets 3,525.34 3,160.38	3	Minority Interest	-	-
(b) Deferred Tax Liabilities (net) (c) Other Long-Term Provisions Sub-total - Non-Current Liabilities (a) Short-Term Borrowings (b) Trade Payables (c) Other Current Liabilities (d) Short-Term Provisions Sub-total - Non-Current Liabilities (a) Short-Term Provisions (b) Trade Payables (c) Other Current Liabilities (d) Short-Term Provisions Total - Current Liabilities (a) Short-Term Provisions Total - Equity & Liabilities (a) Short-Term Provisions Total - Equity & Liabilities (a) Short-Term Provisions (b) Investment Property (c) Non-Current Assets (d) Property, Plant & Equipment (e) Long-Term Loans and Advances (f) Other Non-Current Assets (g) Property Plant & Equipment (g) Deferred Tax Assets (net) (g) Deferred Tax Assets (net) (g) Long-Term Loans and Advances (g) Current Assets (g) Current Assets (g) Current Assets (g) Current Investments (g) Dinventories (g) Current Assets (g) Current Investments (g) Dinventories (g) Current Assets (g) Current Investments (g) Dinventories (g) Dinventories (g) Current Assets (g) Current	4	Non-Current Liabilities	9	
(c) Other Long-Term Liabilities		(a) Long-Term Borrowings	-	
Column		(b) Deferred Tax Liabilities (net)	-	-
Sub-total - Non-Current Liabilities 229.47 274.06		(c) Other Long-Term Liabilities	229.47	274.06
Scurrent Liabilities		(d) Long-Term Provisions	_	-
(a) Short-Term Borrowings (b) Trade Payables (c) Other Current Liabilities (d) Short-Term Provisions TOTAL - EQUITY & LIABILITIES A 198.66 A 3,857.25 B ASSETS 1 Non-Current Assets (a) Property, Plant & Equipment (b) Investment Property (c) Non Current Investments (d) Deferred Tax Assets (net) (e) Long-Term Loans and Advances (f) Other Non-Current Assets 2 Current Assets (a) Current Investments (b) Inventories (c) Trade Receivables (d) Cash and Cash Equivalents (e) Short-Term Loans and Advances (f) Other Current Assets (g) Sub-total - Non-Current Assets (g) Current Loans and Advances (g) Short-Term Loans and Advances (g) Short-Term Loans and Advances (h) Inventories (h) In		Sub-total - Non-Current Liabilities	229.47	274.06
(b) Trade Payables (c) Other Current Liabilities 32.71 32.04 (d) Short-Term Provisions	5	Current Liabilities		
(c) Other Current Liabilities 32.71 32.04 (d) Short-Term Provisions		(a) Short-Term Borrowings	-	-
Columbric Colu		(b) Trade Payables	8.87	8.00
Sub-total - Current Liabilities		(c) Other Current Liabilities	32.71	32.04
## TOTAL - EQUITY & LIABILITIES ## 4,198.66 ## 3,857.25 ## B ASSETS Non-Current Assets		(d) Short-Term Provisions	-	· -
B ASSETS 1 Non-Current Assets 26.65 28.08 (a) Property, Plant & Equipment 26.65 28.08 (b) Investment Property 562.13 589.17 (c) Non Current Investments		Sub-total - Current Liabilities	41.58	40.04
Non-Current Assets		TOTAL - EQUITY & LIABILITIES	4,198.66	3,857.25
(a) Property, Plant & Equipment (b) Investment Property (c) Non Current Investments (d) Deferred Tax Assets (net) (e) Long-Term Loans and Advances (f) Other Non-Current Assets Sub-total - Non-Current Assets (a) Current Investments (b) Inventories (c) Trade Receivables (d) Cash and Cash Equivalents (e) Short-Term Loans and Advances (f) Other Current Assets Sub-total - Current Assets 28.08 28.08 28.08 26.213 589.17 16.74 21.67 16.74 45.37	В	ASSETS		
(b) Investment Property (c) Non Current Investments (d) Deferred Tax Assets (net) (e) Long-Term Loans and Advances (f) Other Non-Current Assets Sub-total - Non-Current Assets (a) Current Investments (b) Inventories (c) Trade Receivables (d) Cash and Cash Equivalents (e) Short-Term Loans and Advances (f) Other Current Assets Sub-total - Current Assets 562.13 589.17	1	Non-Current Assets		
(c) Non Current Investments		(a) Property, Plant & Equipment	26.65	28.08
(d) Deferred Tax Assets (net) 21.67 16.74 (e) Long-Term Loans and Advances 45.37 45.37 (f) Other Non-Current Assets 17.50 17.50 Sub-total - Non-Current Assets 673.32 696.87 2 Current Assets 132.21 345.00 (a) Current Investments 133.90 109.49 (b) Inventories 133.90 109.49 (d) Cash and Cash Equivalents 155.21 107.19 (e) Short-Term Loans and Advances 3,100.39 2,550.15 (f) Other Current Assets 3.63 48.54 Sub-total - Current Assets 3,525.34 3,160.38		(b) Investment Property	562.13	589.17
(e) Long-Term Loans and Advances 45.37 (f) Other Non-Current Assets 17.50 Sub-total - Non-Current Assets 673.32 2 Current Assets 673.32 (a) Current Investments 132.21 (b) Inventories - (c) Trade Receivables 133.90 (d) Cash and Cash Equivalents 155.21 (e) Short-Term Loans and Advances 3,100.39 (f) Other Current Assets 3.63 48.54 Sub-total - Current Assets 3,525.34		(c) Non Current Investments	-	-
(f) Other Non-Current Assets Sub-total - Non-Current Assets 673.32 Current Assets (a) Current Investments (b) Inventories (c) Trade Receivables (d) Cash and Cash Equivalents (e) Short-Term Loans and Advances (f) Other Current Assets Sub-total - Current Assets 17.50 673.32 696.87 132.21 345.00 109.49 155.21 107.19 2,550.15 (f) Other Current Assets 3,63 48.54		(d) Deferred Tax Assets (net)	21.67	16.74
Sub-total - Non-Current Assets 673.32 696.87 2 Current Assets (a) Current Investments (b) Inventories (c) Trade Receivables (d) Cash and Cash Equivalents (e) Short-Term Loans and Advances (f) Other Current Assets Sub-total - Current Assets 3,525.34 673.32 696.87 132.21 345.00 109.49 133.90 109.49 155.21 107.19 3,100.39 2,550.15		(e) Long-Term Loans and Advances	45.37	45.37
2 Current Assets (a) Current Investments (b) Inventories (c) Trade Receivables (d) Cash and Cash Equivalents (e) Short-Term Loans and Advances (f) Other Current Assets 345.00 132.21 345.00 133.90 155.21 107.19 3,100.39 2,550.15 3,100.39 3,100.39 3,100.39 3,100.39 3,100.39 3,100.39 3,100.39		(f) Other Non-Current Assets	17.50	17.50
(a) Current Investments 132.21 345.00 (b) Inventories - - (c) Trade Receivables 133.90 109.49 (d) Cash and Cash Equivalents 155.21 107.19 (e) Short-Term Loans and Advances 3,100.39 2,550.15 (f) Other Current Assets 3,63 48.54 Sub-total - Current Assets 3,525.34 3,160.38		Sub-total - Non-Current Assets	673.32	696.87
(a) Current Investments (b) Inventories (c) Trade Receivables (d) Cash and Cash Equivalents (e) Short-Term Loans and Advances (f) Other Current Assets 345.00 132.21 109.49 135.21 107.19 2,550.15 3,100.39 2,550.15 3,100.39 3,100.39 3,100.39 3,100.39 3,100.39	2	Current Assets	NMES	
(c) Trade Receivables 133.90 109.49 (d) Cash and Cash Equivalents 155.21 107.19 (e) Short-Term Loans and Advances 3,100.39 2,550.15 (f) Other Current Assets 3.63 48.54 Sub-total - Current Assets 3,525.34 3,160.38		(a) Current Investments	132.21	345.00
(c) Trade Receivables (d) Cash and Cash Equivalents (e) Short-Term Loans and Advances (f) Other Current Assets Sub-total - Current Assets 3,100.39 48.54 3,160.38		(b) Inventories	KOLKATA S	-
(d) Cash and Cash Equivalents 155.21 107.19 (e) Short-Term Loans and Advances 3,100.39 2,550.15 (f) Other Current Assets 3.63 48.54 Sub-total - Current Assets 3,525.34 3,160.38		(c) Trade Receivables	133.90	109.49
(f) Other Current Assets 3.63 48.54 Sub-total - Current Assets 3,525.34 3,160.38			155.21	107.19
Sub-total - Current Assets 3,525.34 3,160.38		(e) Short-Term Loans and Advances	3,100.39	2,550.15
		(f) Other Current Assets	3.63	48.54
TOTAL - ASSETS 4,198.66 3,857.25		Sub-total - Current Assets	3,525.34	3,160.38
		TOTAL - ASSETS	4,198.66	3,857.25

TOPLIGHT COMMERCIALS LIMITED CASH FLOW STATEMENT FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2025

A. CASH FLOW FROM OPERATING ACTIVITIES 45,864.94 37,300.24 Net Profit / (Loss) before Tax as per Statement of Profit and Loss 45,864.94 37,300.24 Adjustments for: Depreciation as per books of accounts 3,705.86 3,962.62 Profit on Sale of Investments -3,180.16 -3,372.69 Interest Received -31,984.07 -28,314.23 Stamp Duty & Registration Fees 1-4,406.57 7,934.57 Operating Profit before Working Capital changes 14,406.57 7,934.57 Working Capital Changes 14,406.57 7,934.57 Working Capital Changes 1153.81 1,193.42 Change in Current Liabilities 153.81 1,193.42 Change in Current Assets -32,391.07 -156,678.63 Cash generated from / (used in) operations -17,830.69 -147,550.64 Change in Tax Assets 696,20 90.99 Less: Direct Taxes Paid -21,381.30 -10,277.32 Net Cash from / (used in) Operating Activities -857.98 -302.46 Profit on Sale of Investments 3,180.16 3,372.69 Interest Rec		2024-25	2023-24
Adjustments for: Depreciation as per books of accounts Profit on Sale of Investments Interest Received Interest Received Stamp Duty & Registration Fees Jeprofit before Working Capital changes Working Capital Changes Adjustments for: Change in Current Liabilities Cash generated from / (used in) operations Change in Tax Assets Less: Direct Taxes Paid Profit on Sale of Investments Addition to Fixed Assets Profit on Sale of Investments Interest Received Net Cash From / (Used in) Investing Activities C. CASH FLOW FROM FINANCING ACTIVITIES Increase/(Decrease) in Security Deposits Increase/(Decrease) in Cash & Cash Equivalents (A+B+C) Cash and Cash Equivalents as at the commencement of the year Cash and Cash Equivalents as at the commencement of the year Logical Profit on Sale Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year 10,719.44 119,815.54 10,719.44 119,815.54 10,719.44 119,815.54 10,719.44 119,815.54 10,719.44 119,815.54 10,719.44 119,815.54 10,719.44	A. CASH FLOW FROM OPERATING ACTIVITIES		
Depreciation as per books of accounts 3,705.86 3,962.62 Profit on Sale of Investments -3,180.16 -3,372.69 Interest Received -31,984.07 -28,314.23 Stamp Duty & Registration Fees - 1,641.37 Operating Profit before Working Capital changes 14,406.57 7,934.57 Working Capital Changes 3,006.26 Adjustments for : Change in Current Liabilities 153.81 1,193.42 Change in Current Assets -32,391.07 -156,678.63 Cash generated from / (used in) operations -17,830.69 -147,550.64 Change in Tax Assets 696.20 90.99 Less: Direct Taxes Paid -21,381.30 -10,277.32 Net Cash from / (used in) Operating Activities -38,515.79 -157,736.97 B. CASH FLOW FROM INVESTING ACTIVITIES Addition to Fixed Assets -857.98 -302.46 Profit on Sale of Investments 3,180.16 3,372.69 Interest Received 31,984.07 28,314.23 Net Cash From / (Used in) Investing Activities 34,306.26 31,384.46 C. CASH FLOW FROM FINANCING ACTIVITIES Increase/(Decrease) in Security Deposits -4,458.98 17,331.41 Increase/(Decrease) in Share Capital - Rights Issue 5,400.00 17,256.41 Expenses for Rights Issue -421.50 -75.00 Net Cash from / (used in) Financing Activities 9,010.92 17,256.41 Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C) 4,801.39 -109,096.10 Cash and Cash Equivalents as at the commencement of the year 10,719.44 119,815.54 Cash and Cash Equivalents as at the commencement of the year 10,719.44 119,815.54 Cash and Cash Equivalents as at the commencement of the year 15,520.83 10,719.44	Net Profit / (Loss) before Tax as per Statement of Profit and Loss	45,864.94	37,300.24
Profit on Sale of Investments Interest Received Stamp Duty & Registration Fees Operating Profit before Working Capital changes Adjustments for: Change in Current Liabilities Cash generated from / (used in) operating Activities B. CASH FLOW FROM INVESTING ACTIVITIES Increase/(Decrease) in Search (used in) Investing Activities C. CASH FLOW FROM FINANCING ACTIVITIES Increase/(Decrease) in Search (used in) Financing Activities Profit on Sale of Investments Scash and Cash Equivalents as at the commencement of the year Cash and Cash Equivalents as at the commencement of the year 10,719.44 10,719.44 119,815.54 10,719.44 119,815.54 10,719.44 119,815.54 10,719.44 119,815.54 10,719.44 119,815.54 10,719.44	Adjustments for:		
Interest Received Stamp Duty & Registration Fees 1.641.37 Operating Profit before Working Capital changes 14,406.57 7,934.57 Working Capital Changes Adjustments for : Change in Current Liabilities 153.81 1,193.42 Change in Current Assets -32,391.07 -156,678.63 Cash generated from / (used in) operations -17,830.69 -147,550.64 Change in Tax Assets 696.20 90.99 Less: Direct Taxes Paid -21,381.30 -10,277.32 Net Cash from / (used in) Operating Activities -38,515.79 -157,736.97 B. CASH FLOW FROM INVESTING ACTIVITIES Addition to Fixed Assets -857.98 -302.46 Profit on Sale of Investments 3,180.16 3,372.69 Interest Received 31,984.07 28,314.23 Net Cash From / (Used in) Investing Activities 34,306.26 31,384.46 C. CASH FLOW FROM FINANCING ACTIVITIES Increase/(Decrease) in Security Deposits -4,458.98 17,331.41 Increase/(Decrease) in Share Capital - Rights Issue 13,891.40 - Expenses for Rights Issue 421.50 -75.00 Net Cash from / (used in) Financing Activities 9,010.92 17,256.41 Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C) 4,801.39 -109,096.10 Cash and Cash Equivalents as at the commencement of the year 10,719.44 119,815.54 Cash and Cash Equivalents as at the end of the year 10,719.44 119,815.54 Cash and Cash Equivalents as at the end of the year 15,520.83 10,719.44	Depreciation as per books of accounts		
Stamp Duty & Registration Fees 1,641.37 Operating Profit before Working Capital changes 14,406.57 7,934.57 Working Capital Changes Adjustments for : Change in Current Liabilities 153.81 1,193.42 Change in Current Assets -32,391.07 -156,678.63 Cash generated from / (used in) operations -17,830.69 -147,550.64 Change in Tax Assets 696.20 90.99 Less: Direct Taxes Paid -21,381.30 -10,277.32 Net Cash from / (used in) Operating Activities -38,515.79 -157,736.97 B. CASH FLOW FROM INVESTING ACTIVITIES Addition to Fixed Assets -857.98 -302.46 Profit on Sale of Investments 3,180.16 3,372.69 Interest Received 31,984.07 28,314.23 Net Cash From / (Used in) Investing Activities 34,306.26 31,384.46 C. CASH FLOW FROM FINANCING ACTIVITIES Increase/(Decrease) in Security Deposits -4,458.98 17,331.41 Increase/(Decrease) in Security Deposits -4,458.98 17,331.41 Increase/(Decrease) in Share Capital - Rights Issue -421.50 -75.00 Net Cash from / (used in) Financing Activities 9,010.92 17,256.41 Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C) 4,801.39 -109,096.10 Cash and Cash Equivalents as at the commencement of the year 10,719.44 119,815.54 Cash and Cash Equivalents as at the commencement of the year 10,719.44 119,815.54 Cash and Cash Equivalents as at the commencement of the year 15,520.83 10,719.44	Profit on Sale of Investments	-3,180.16	-3,372.69
Operating Profit before Working Capital changes Working Capital Changes Adjustments for : Change in Current Liabilities Cash generated from / (used in) operations Cash generated from / (used in) operations Change in Tax Assets Cash generated from / (used in) operations Change in Tax Assets Cash generated from / (used in) operations Change in Tax Assets Cash generated from / (used in) operations Change in Tax Assets Cash generated from / (used in) operations Change in Tax Assets Cash generated from / (used in) operations Change in Tax Assets Cash generated from / (used in) operations Change in Tax Assets Cash generated from / (used in) operations Cash from / (used in) Operating Activities Cash and Cash From / (used in) Operating Activities 1-17,830.69 -10,277.32 -10,27.32 -10,27.32 -10,	Interest Received	-31,984.07	-28,314.23
Operating Profit before Working Capital changes 14,406.57 7,934.57 Working Capital Changes Adjustments for :	Stamp Duty & Registration Fees	-	-1,641.37
Working Capital Changes Adjustments for : Change in Current Liabilities 153.81 1,193.42 Change in Current Assets -32,391.07 -156,678.63 Cash generated from / (used in) operations -17,830.69 -147,550.64 Change in Tax Assets 696.20 90.99 Less: Direct Taxes Paid -21,381.30 -10,277.32 Net Cash from / (used in) Operating Activities -38,515.79 -157,736.97 -157,736.97 -157,736.97		14,406.57	7,934.57
Change in Current Liabilities 153.81 1,193.42 Change in Current Assets -32,391.07 -156,678.63 Cash generated from / (used in) operations -17,830.69 -147,550.64 Change in Tax Assets 696.20 90.99 Less: Direct Taxes Paid -21,381.30 -10,277.32 Net Cash from / (used in) Operating Activities -38,515.79 -157,736.97 B. CASH FLOW FROM INVESTING ACTIVITIES -857.98 -302.46 Profit on Sale of Investments 3,180.16 3,372.69 Interest Received 31,984.07 28,314.23 Net Cash From / (Used in) Investing Activities 34,306.26 31,384.46 C. CASH FLOW FROM FINANCING ACTIVITIES -4,458.98 17,331.41 Increase/(Decrease) in Security Deposits -4,458.98 17,331.41 Increase/(Decrease) in Share Capital - Rights Issue -421.50 -75.00 Net Cash from / (used in) Financing Activities 9,010.92 17,256.41 Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C) 4,801.39 -109,096.10 Cash and Cash Equivalents as at the commencement of the year 10,719.44 119,815.54 Cash and Cash Equivalents as at the end of the year <			
Change in Current Assets -32,391.07 -156,678.63 Cash generated from / (used in) operations -17,830.69 -147,550.64 Change in Tax Assets 696.20 90.99 Less: Direct Taxes Paid -21,381.30 -10,277.32 Net Cash from / (used in) Operating Activities -38,515.79 -157,736.97 B. CASH FLOW FROM INVESTING ACTIVITIES -857.98 -302.46 Profit on Sale of Investments 3,180.16 3,372.69 Interest Received 31,984.07 28,314.23 Net Cash From / (Used in) Investing Activities 34,306.26 31,384.46 C. CASH FLOW FROM FINANCING ACTIVITIES -4,458.98 17,331.41 Increase/(Decrease) in Security Deposits -4,458.98 17,331.41 Increase/(Decrease) in Share Capital - Rights Issue 13,891.40 - Expenses for Rights Issue -421.50 -75.00 Net Cash from / (used in) Financing Activities 9,010.92 17,256.41 Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C) 4,801.39 -109,096.10 Cash and Cash Equivalents as at the commencement of the year 10,719.44 119,815.54 Cash and Cash Equivalents as at the end of the year <td< td=""><td>Adjustments for :</td><td></td><td></td></td<>	Adjustments for :		
Change in Current Assets -32,391.07 -156,678.63 Cash generated from / (used in) operations -17,830.69 -147,550.64 Change in Tax Assets 696.20 90.99 Less: Direct Taxes Paid -21,381.30 -10,277.32 Net Cash from / (used in) Operating Activities -38,515.79 -157,736.97 B. CASH FLOW FROM INVESTING ACTIVITIES -857.98 -302.46 Profit on Sale of Investments 3,180.16 3,372.69 Interest Received 31,984.07 28,314.23 Net Cash From / (Used in) Investing Activities 34,306.26 31,384.46 C. CASH FLOW FROM FINANCING ACTIVITIES -4,458.98 17,331.41 Increase/(Decrease) in Security Deposits -4,458.98 17,331.41 Increase/(Decrease) in Share Capital - Rights Issue -4,458.98 17,331.41 Expenses for Rights Issue -421.50 -75.00 Net Cash from / (used in) Financing Activities 9,010.92 17,256.41 Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C) 4,801.39 -109,096.10 Cash and Cash Equivalents as at the commencement of the year 10,719.44 119,815.54 Cash and Cash Equivalents as at th	Change in Current Liabilities	153.81	1,193.42
Change in Tax Assets Less: Direct Taxes Paid Pet Cash from / (used in) Operating Activities B. CASH FLOW FROM INVESTING ACTIVITIES Addition to Fixed Assets Profit on Sale of Investments Interest Received Interest Received Net Cash From / (Used in) Investing Activities C. CASH FLOW FROM FINANCING ACTIVITIES Increase/(Decrease) in Security Deposits Increase/(Decrease) in Share Capital - Rights Issue Expenses for Rights Issue Expenses for Rights Issue Net Cash from / (used in) Financing Activities Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C) Cash and Cash Equivalents as at the commencement of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year 15,520.83 90.99 90.90 90.99 90.90 90.99 90.90		-32,391.07	-156,678.63
Less: Direct Taxes Paid -21,381.30 -10,277.32 Net Cash from / (used in) Operating Activities -38,515.79 -157,736.97 B. CASH FLOW FROM INVESTING ACTIVITIES Addition to Fixed Assets -857.98 -302.46 Profit on Sale of Investments 3,180.16 3,372.69 Interest Received 31,984.07 28,314.23 Net Cash From / (Used in) Investing Activities 34,306.26 31,384.46 C. CASH FLOW FROM FINANCING ACTIVITIES Increase/(Decrease) in Security Deposits -4,458.98 17,331.41 Increase/(Decrease) in Share Capital - Rights Issue 13,891.40 - Expenses for Rights Issue -421.50 -75.00 Net Cash from / (used in) Financing Activities 9,010.92 17,256.41 Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C) 4,801.39 -109,096.10 Cash and Cash Equivalents : Cash and Cash Equivalents as at the commencement of the year 10,719.44 119,815.54 Cash and Cash Equivalents as at the end of the year 10,719.44 119,815.54 Cash and Cash Equivalents as at the end of the year 10,719.44 119,815.54 Cash and Cash Equivalents as at the end of the year 10,719.44 119,815.54 Cash and Cash Equivalents as at the end of the year 10,719.44 119,815.54 Cash and Cash Equivalents as at the end of the year 10,719.44 119,815.54 Cash and Cash Equivalents as at the end of the year 10,719.44	Cash generated from / (used in) operations	-17,830.69	-147,550.64
Less: Direct Taxes Paid -21,381.30 -10,277.32 Net Cash from / (used in) Operating Activities -38,515.79 -157,736.97 B. CASH FLOW FROM INVESTING ACTIVITIES Addition to Fixed Assets -857.98 -302.46 Profit on Sale of Investments 3,180.16 3,372.69 Interest Received 31,984.07 28,314.23 Net Cash From / (Used in) Investing Activities 34,306.26 31,384.46 C. CASH FLOW FROM FINANCING ACTIVITIES Increase/(Decrease) in Security Deposits -4,458.98 17,331.41 Increase/(Decrease) in Share Capital - Rights Issue 13,891.40 - Expenses for Rights Issue -421.50 -75.00 Net Cash from / (used in) Financing Activities 9,010.92 17,256.41 Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C) 4,801.39 -109,096.10 Cash and Cash Equivalents : Cash and Cash Equivalents as at the commencement of the year 10,719.44 119,815.54 Cash and Cash Equivalents as at the end of the year 10,719.44 119,815.54 Cash and Cash Equivalents as at the end of the year 10,719.44 119,815.54 Cash and Cash Equivalents as at the end of the year 10,719.44 119,815.54 Cash and Cash Equivalents as at the end of the year 10,719.44 119,815.54 Cash and Cash Equivalents as at the end of the year 10,719.44 119,815.54 Cash and Cash Equivalents as at the end of the year 10,719.44 119,815.54 Cash and Cash Equivalents as at the end of the year 10,719.44 119,815.54 Cash and Cash Equivalents as at the end of the year 10,719.44 119,815.54 Cash and Cash Equivalents as at the end of the year 10,719.44 119,815.54 Cash and Cash Equivalents as at the end of the year 10,719.44	Change in Tax Assets	696.20	90.99
B. CASH FLOW FROM INVESTING ACTIVITIES Addition to Fixed Assets Profit on Sale of Investments Interest Received 31,984.07 Net Cash From / (Used in) Investing Activities C. CASH FLOW FROM FINANCING ACTIVITIES Increase/(Decrease) in Security Deposits Increase/(Decrease) in Share Capital - Rights Issue Expenses for Rights Issue Fxpenses for Rights Issue Net Cash from / (used in) Financing Activities Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C) Cash and Cash Equivalents as at the commencement of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year 10,719.44 119,815.54 10,719.44		-21,381.30	-10,277.32
Addition to Fixed Assets Profit on Sale of Investments Interest Received Interest Received Net Cash From / (Used in) Investing Activities C. CASH FLOW FROM FINANCING ACTIVITIES Increase/(Decrease) in Security Deposits Increase/(Decrease) in Share Capital - Rights Issue Expenses for Rights Issue Petantage (Increase) (Used in) Financing Activities Net Cash from / (used in) Financing Activities Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C) Cash and Cash Equivalents as at the commencement of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year	Net Cash from / (used in) Operating Activities	-38,515.79	-157,736.97
Profit on Sale of Investments Interest Received Interest Received Net Cash From / (Used in) Investing Activities C. CASH FLOW FROM FINANCING ACTIVITIES Increase/(Decrease) in Security Deposits Increase/(Decrease) in Share Capital - Rights Issue Expenses for Rights Issue Expenses for Rights Issue Net Cash from / (used in) Financing Activities Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C) Cash and Cash Equivalents : Cash and Cash Equivalents as at the commencement of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year 10,719.44 119,815.54 110,719.44	B. CASH FLOW FROM INVESTING ACTIVITIES		
Interest Received Net Cash From / (Used in) Investing Activities C. CASH FLOW FROM FINANCING ACTIVITIES Increase/(Decrease) in Security Deposits Increase/(Decrease) in Share Capital - Rights Issue Expenses for Rights Issue Expenses for Rights Issue Financing Activities Net Cash from / (used in) Financing Activities Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C) Cash and Cash Equivalents: Cash and Cash Equivalents as at the commencement of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year 10,719.44 119,815.54 10,719.44	Addition to Fixed Assets	-857.98	-302.46
Net Cash From / (Used in) Investing Activities C. CASH FLOW FROM FINANCING ACTIVITIES Increase/(Decrease) in Security Deposits Increase/(Decrease) in Share Capital - Rights Issue Expenses for Rights Issue Expenses for Rights Issue Net Cash from / (used in) Financing Activities Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C) Cash and Cash Equivalents : Cash and Cash Equivalents as at the commencement of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year 10,719.44 119,815.54 10,719.44	Profit on Sale of Investments	3,180.16	3,372.69
C. CASH FLOW FROM FINANCING ACTIVITIES Increase/(Decrease) in Security Deposits Increase/(Decrease) in Share Capital - Rights Issue Expenses for Rights Issue Pexpenses for Rights Issue Increase/(Decrease) in Cash & Cash Equivalents (A+B+C) Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C) Cash and Cash Equivalents: Cash and Cash Equivalents as at the commencement of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year 10,719.44 119,815.54	Interest Received	31,984.07	28,314.23
Increase/(Decrease) in Security Deposits Increase/(Decrease) in Share Capital - Rights Issue Expenses for Rights Issue Net Cash from / (used in) Financing Activities Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C) Cash and Cash Equivalents : Cash and Cash Equivalents as at the commencement of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year 10,719.44 119,815.54 10,719.44	Net Cash From / (Used in) Investing Activities	34,306.26	31,384.46
Increase/(Decrease) in Share Capital - Rights Issue Expenses for Rights Issue Net Cash from / (used in) Financing Activities Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C) Cash and Cash Equivalents: Cash and Cash Equivalents as at the commencement of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year 10,719.44 119,815.54 10,719.44	C. CASH FLOW FROM FINANCING ACTIVITIES		
Expenses for Rights Issue Net Cash from / (used in) Financing Activities Political Property of the Section 17,256.41 Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C) Cash and Cash Equivalents: Cash and Cash Equivalents as at the commencement of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year 10,719.44 119,815.54	Increase/(Decrease) in Security Deposits	-4,458.98	17,331.41
Expenses for Rights Issue Net Cash from / (used in) Financing Activities P,010.92 17,256.41 Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C) Cash and Cash Equivalents: Cash and Cash Equivalents as at the commencement of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year 10,719.44 119,815.54	Increase/(Decrease) in Share Capital - Rights Issue	13,891.40	-
Net Cash from / (used in) Financing Activities 9,010.92 17,256.41 Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C) Cash and Cash Equivalents: Cash and Cash Equivalents as at the commencement of the year Cash and Cash Equivalents as at the end of the year 10,719.44 119,815.54 10,719.44	Expenses for Rights Issue	-421.50	-75.00
Cash and Cash Equivalents: Cash and Cash Equivalents as at the commencement of the year Cash and Cash Equivalents as at the end of the year 10,719.44 119,815.54 10,719.44		9,010.92	17,256.41
Cash and Cash Equivalents:10,719.44119,815.54Cash and Cash Equivalents as at the commencement of the year10,719.44119,815.54Cash and Cash Equivalents as at the end of the year15,520.8310,719.44	Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	4,801.39	-109,096.10
Cash and Cash Equivalents as at the commencement of the year 10,719.44 119,815.54 Cash and Cash Equivalents as at the end of the year 15,520.83 10,719.44	Cash and Cash Equivalents:	Company of the Compan	
Cash and Cash Equivalents as at the end of the year 15,520.83 10,719.44	Cash and Cash Equivalents as at the commencement of the year	10,719.44	119,815.54
		15,520.83	10,719.44
		4,801.39	-109,096.10





Rupees (In Thousand)

7A, Bentinck Street, Kolkata-700001 Website: www.toplightltd.com Tel: (033) 2248 4400 / 7676 E-mail: toplightkol@gmail.com CIN:L51909WB1985PLC039221

DECLARATION PURSUANT TO REGULATION 33(3) (d) OF SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Pursuant to Regulation 33(3) (d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we confirm that the Statutory Auditors of the Company, M/s Ashok Kumar Duggar & Associates, Chartered Accountants, have issued the Auditor's Report with unmodified opinion on the Audited Financial Results of the Company for the year ended 31st March 2025.

For Toplight Commercials Ltd.

Udit Gupta

(Wholetime Director & CFO)

Date: 27th May, 2025

Place: Kolkata