

Date: 11.08.2022

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

Scrip Code: CSE: – 030090

Sub.: Outcome of Board Meeting

We would like to inform you that Board of Directors at the meeting held on Thursday, the 11th day of August, 2022 considered and approved, inter-alia, the following business:

- (i) Un-Audited Financial Results of the Company for the Quarter ended 30th June, 2022;
- (ii) Directors' Report for the Financial Year ended on 31st March, 2022;
- (iii) Appointment of M/s. Ashok Kumar Duggar & Associates, Chartered Accountants as the Statutory Auditors of the company for the FY 2022-23 to 2026-27 (from the conclusion of 37th AGM until the conclusion of the 42nd AGM) in place of outgoing Statutory Auditors M/s Ashok Amit & Co., Chartered Accountants, who have completed their full term of five years, subject to the approval by the shareholders in the ensuing 37th AGM.
- (iv) Notice convening the 37th Annual General Meeting of the Company to be held on Thursday, the 22nd September, 2022 at 11:30 A.M at the Registered Office of the Company at 7A, Bentinck Street, 1st Floor, Kolkata – 700 001.
- (v) In compliance with Section 91 of the Companies Act, 2013 read with relevant rules thereunder and the Regulation 42 of the SEBI (LODR) Regulations, 2015, the Register of Members and Share Transfer Books of the Company will remain closed from Friday, 16th September, 2022 till Thursday, 22nd September, 2022 (both days inclusive) for the purpose of the Annual General Meeting;
- (vi) In compliance with the Regulation 44 of the SEBI (LODR) Regulations, 2015, the Company has fixed 15th September, 2022 as the Cut Off date to determine the entitlement of voting rights of members for voting in the ensuing Annual General Meeting scheduled to be held on 22nd September, 2022. The E-Voting period will commence on 19th September, 2022 (9.00 a.m.) and ends on 21st September, 2022 (5.00 p.m.). The Company would be availing e-voting services of Central Depository Services (India) Limited (CDSL).

The said Un-Audited Financial Results for the quarter ended 30.06.2022 along with the Auditors Limited Review Report pursuant to regulation 33 of the SEBI (LODR) 2015 (as amended), are being sent to you online as an attachment to this letter and are also being uploaded on the Company's website: www.toplightltd.com and an extract of the same in the prescribed format is also being published in the Newspapers for the information of the stakeholders.

The Meeting of the Board commenced at 2:00 PM and concluded at 3:30 PM.

This is for your kind information and record. We request you to take the information on your records.

Thanking You.
Yours faithfully,
For Toplight Commercial Limited


Udit Gupta
Director
(DIN : 00741483)

Toplight Commercial Limited

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CIN:L51909WB1985PLC039221

Statement of Un-Audited Financial Results for the Quarter ended 30th June 2022

Rs. in Lakhs (except EPS)

Sl. No	Particulars	Quarter ended			Year ended
		30.06.22 Un-Audited	31.03.22 Audited	30.06.21 Un-Audited	31.03.22 Audited
1	Income from Operations				
	(a) Revenue from Operations	125.02	169.78	137.34	618.02
	(b) Other Operating Income	2.31	16.07	27.69	91.80
	Total Income from Operations (net)	127.33	185.85	165.03	709.82
2	Expenses				
	(a) Purchase of Stock-in-Trade	-	-	-	-
	(b) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-	7.97	25.13	52.64
	(c) Electric Power & fuel	43.87	37.57	40.97	158.24
	(d) Employee benefits expense	34.56	34.11	34.85	141.12
	(e) Depreciation and amortization expense	9.29	10.53	10.52	42.09
	(f) Municipal Tax	11.20	16.98	24.19	61.12
	(g) Other expenses	21.25	22.12	10.72	81.37
	Total Expenses	120.17	129.28	146.38	536.58
3	Profit / (Loss) from operations before Other Income, Finance costs & Tax	7.16	56.57	18.65	173.24
4	Other Income	54.43	76.82	55.35	263.94
5	Profit / (Loss) before Finance Costs & Tax	61.59	133.39	74.00	437.18
6	Finance Costs	-	-	0.09	0.09
7	Profit / (Loss) before Tax	61.59	133.40	73.91	437.08
	Tax Expenses				
8	(a) Current Tax	10	38.57	15	98.57
	(b) Deferred Tax	-	4.64	-	4.64
9	Net Profit / (Loss) for the period	51.59	90.19	58.91	333.87
10	Paid up Equity Share Capital (Face value of Rs 10 each)	286.71	286.71	286.71	286.71
11	Reserve excluding Revaluation Reserves	-	-	-	2,744.63
12	Earning per Share (Not Annualized)	1.80	3.14	2.05	11.64
	- Basic & Diluted				

NOTES:

- The above financial results were reviewed by the Audit Committee and taken on record at the meeting of the Board of Directors held on 11 August 2022. 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.
- The Auditors of the Company have carried out a "Limited Review" of the financial results for the quarter ended 30th June 2022 in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015 and have expressed their unqualified opinion.
- Previous Year's figures have been regrouped / reclassified wherever necessary to correspond with current Year's classification / disclosure.
- The Company operates in one segment only. Hence, segment wise reporting as per Indian Accounting Standard 108 is not applicable.

Place : Kolkata
Date : 11/08/2022



For and on behalf of the Board of Directors
Toplight Commercial Limited

Udit Gupta
Udit Gupta
Director (DIN - 00741483)



ASHOK KUMAR DUGGAR & ASSOCIATES

Chartered Accountants

GSTN: 19AAIFA2371A1ZV

Auditor's Review Report

The Board of Directors
Toplight Commercial Limited
7A, Bentinck Street
1st Floor
Kolkata 700001

We have reviewed the accompanying Statement of Unaudited Financial Results of Toplight Commercial Limited for the quarter ended 30th June 2022, except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. Attention is drawn to the fact that the figures for the quarter ended 31st March 2022 as reported in these financial results are the balancing figures between audited figures in respect of the full financial year and the published year to date figure upto the end of the third quarter of the previous financial year.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued 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 are free of material misstatement.

A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards i.e., Indian Accounting Standards (Ind AS) as prescribed under Companies Act 2013 read with the relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ashok Kumar Duggar & Associates

Chartered Accountants

FRN: 308027E

Harsh Dugar

Harsh Dugar

Partner

Membership No. 309621

Date: 11.08.2022

UDIN: 22309621A0VCMX2767



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