

Date : 12.11.2024

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

Ref : Scrip Code – 030090

Sub : Outcome of Board Meeting

Dear Sir / Madam,

We are forwarding herewith the Un-Audited Financial Results of the Company for the Quarter and Half year ended 30th September, 2024, which has been approved and taken on record at the Board Meeting held on Tuesday, 12th November, 2024, along with Limited Review Report of the statutory Auditors, on the said results.

The said Un-Audited Financial Results for the Quarter and Half year ended 30.09.2024 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 11:30 AM and concluded at 1:00 PM.

This is for your kind information and record.

Thanking You,

Yours faithfully,
For Toplight Commercial Limited



Ajit Jain
Company Secretary & Compliance Officer

Statement of Un-Audited Financial Results for the Quarter and Half year ended 30th September 2024

Rs. in Lakhs (except EPS)

Sl. No	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.24 Un-Audited	30.06.24 Un-Audited	30.09.23 Un-Audited	30.09.24 Un-Audited	30.09.23 Un-Audited	31.03.24 Audited
1	Income from Operations						
	(a) Revenue from Operations	144.68	138.07	135.40	282.75	196.93	589.92
	(b) Other Operating Income	-	-	-	-	-	-
	Total Income from Operations (net)	144.68	138.07	135.40	282.75	196.93	589.92
2	Expenses						
	(a) Electric Power & fuel	30.69	33.24	32.47	63.93	58.26	109.37
	(b) Employee benefits expense	39.78	35.94	36.42	75.72	70.92	141.67
	(c) Depreciation and amortization expense	9.01	8.98	9.76	17.99	19.53	39.63
	(d) Municipal Tax	16.68	17.70	9.85	34.38	21.05	54.25
	(e) Other expenses	63.81	37.16	50.80	100.97	91.61	195.59
	Total Expenses	159.97	133.02	139.30	292.99	261.37	540.51
3	Profit / (Loss) from operations before Other Income, Finance costs & Tax	-15.29	5.05	-3.90	-10.24	-64.44	49.41
4	Other Income	98.39	76.16	79.22	174.55	160.72	323.59
5	Profit / (Loss) before Finance Costs & Tax	83.10	81.21	75.32	164.31	96.28	373
6	Finance Costs	-	-	-	-	-	-
7	Profit / (Loss) before Tax	83.10	81.21	75.32	164.31	96.28	373
	Tax Expenses						
8	(a) Current Tax	20.00	20.00	20.00	40.00	25.00	102.77
	(b) Deferred Tax	-	-	-	-	-	-1.30
9	Net Profit / (Loss) for the period	63.10	61.21	55.32	124.31	71.28	271.53
10	Paid up Equity Share Capital (Face value of Rs 10 each)	425.62	286.71	286.71	425.62	286.71	286.71
11	Reserve excluding Revaluation Reserves	-	-	-	-	-	3,256.44
12	Earning per Share (Not Annualized)						
	- Basic & Diluted	1.48	2.13	1.93	2.92	2.49	9.47

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 12 November 2024. 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.
- On July 18, 2024, the Company allotted 13,89,140 Equity Shares at Rs 10 per share on Rights Issue basis totalling to Rs 138.914 Lakhs.
- The Auditors of the Company have carried out a "Limited Review" of the financial results for the quarter ended 30th September 2024 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 : 12/11/2024



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



Udit Gupta
Udit Gupta
Director (DIN - 00741483)

Toplight Commercial Limited

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

Statement of Assets and Liabilities

(Rs. in Lakhs)

Particulars	As at Half Year end 30.09.2024	As at Year end 31.03.2024
A EQUITY & LIABILITIES		
1 Shareholders' Funds		
(a) Share capital	425.62	286.71
(b) Reserves and surplus	3,377.03	3,256.44
(c) Money received against share warrants	-	-
Sub-total - Shareholders' Funds	3,802.65	3,543.15
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	229.98	274.06
(d) Long-term provision	-	-
Sub-total - Non-Current Liabilities	229.98	274.06
5 Current Liabilities		
(a) Short-term borrowings	-	-
(b) Trade payables	14.23	8.00
(c) Other current liabilities	11.35	32.04
(d) Short-term provisions	-	-
Sub-total - Current Liabilities	25.58	40.04
TOTAL - EQUITY & LIABILITIES	4,058.21	3,857.25
B ASSETS		
1 Non-Current Assets		
(a) Property, Plant & Equipment	24.65	28.08
(b) Investment Property	575.65	589.17
(c) Non current investments	-	-
(d) Deferred tax assets (net)	16.74	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	679.91	696.87
2 Current Assets		
(a) Current investments	252.31	345.00
(b) Inventories	-	-
(c) Trade receivables	6.96	109.49
(d) Cash and cash equivalents	46.53	107.19
(e) Short-term loans and advances	3,014.16	2,550.15
(f) Other current assets	58.34	48.54
Sub-total - Current Assets	3,378.30	3,160.38
TOTAL - ASSETS	4,058.21	3,857.25



TOPLIGHT COMMERCIALS LIMITED

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

Particulars	As at 30/09/2024 Rupees (In Lakhs) (Unaudited)	As at 31/03/2024 Rupees (In Lakhs) (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit / (Loss) before Tax as per Statement of Profit and Loss	164.31	373.00
Adjustments for:	-	-
Depreciation as per books of accounts	17.99	39.63
Profit on Sale of Investments	-19.42	-33.73
Interest Received	-152.13	-283.14
Other Non Operating Income	-3.18	-
Stamp Duty & Registration Fees	-	-16.41
Operating Profit before working Capital Changes	7.57	79.35
Working Capital Changes		
Adjustments for :		
Change in Current Liabilities	-14.46	11.93
Change in Current Assets	-278.58	-1,566.79
Cash generated from / (used in) operation	-285.47	-1,475.51
Change in Tax Assets	-	0.91
Less: Direct Taxes Paid	-40.00	-102.77
Net Cash from / (used in) Operating Activities	-325.47	-1,577.37
B. CASH FLOW FROM INVESTING ACTIVITIES		
Addition to Fixed Assets	-1.03	-3.02
Profit on Sale of Investments	19.42	33.73
Interest Received	152.13	283.14
Increase in Other Non Operating Income	3.18	-
Net Cash From / (Used in) Investing Activities	173.70	313.84
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase/ (Decrease) in Security Deposits	-44.08	173.31
Proceeds from Issue of Rights Share	135.20	-0.75
Net Cash from / (used in) Financing Activities	91.12	172.56
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	-60.66	-1,090.96
Cash and Cash Equivalents :		
Cash and Cash Equivalents as at the commencement of the Period	107.19	1,198.16
Cash and Cash Equivalents as at the end of the Period	46.53	107.19
	-60.66	-1,090.96



Auditor's Review Report

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

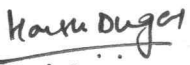
We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Toplight Commercials Limited ('the Company') for the quarter and Half year ended 30th September 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement 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. A review of interim financial information consists of making inquiries, primarily of persons 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 the Standards on Auditing specified under section 143(10) of the Act, 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.

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.

For Ashok Kumar Duggar & Associates
Chartered Accountants
FRN: 308027E


Harsh Dugar

Partner

Membership No. 309621

Date: 12.11.2024

UDIN: 24309621BKBN DY 4004

