

Date: 13th February, 2023

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 Nine Months ended 31st December, 2022, which has been approved and taken on record at the Board Meeting held on Monday, 13th February, 2023, along with Limited Review Report of the statutory Auditors, on the said results.

The said Un-Audited Financial Results for the Quarter and Nine Months ended 31.12.2022 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 3:45 PM.

This is for your kind information and record.

Thanking you,
Yours faithfully,
For Toplight Commercial Limited


Udit Gupta
Wholetime Director
(DIN - 00741483)

Toplight Commercial Limited

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

Statement of Un-Audited Financial Results for the Quarter and Nine Months ended 31st December 2022

Sl. No	Particulars	Rs. in Lakhs (except EPS)					
		Quarter ended			Nine Months ended		Year ended
		31.12.22 Un-Audited	30.09.22 Un-Audited	31.12.21 Un-Audited	31.12.22 Un-Audited	31.12.21 Un-Audited	31.03.22 Audited
1	Income from Operations						
	(a) Revenue from Operations	138.33	140.95	153.38	404.30	448.24	618.02
	(b) Other Operating Income	-	-	24.09	2.31	75.73	91.80
	Total Income from Operations (net)	138.33	140.95	177.47	406.61	523.97	709.82
2	Expenses						
	(a) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-	-	8.24	-	44.67	52.64
	(b) Electric Power & fuel	34.04	42.55	35.44	120.46	120.67	158.24
	(c) Employee benefits expense	32.43	33.56	34.37	100.54	107.01	141.12
	(d) Depreciation and amortization expense	10.12	10.96	10.52	30.36	31.56	42.09
	(e) Municipal Tax	9.85	9.95	17.33	31.00	44.15	61.12
	(f) Other expenses	31.10	51.36	23.41	103.72	59.25	81.37
	Total Expenses	117.54	148.38	129.31	386.08	407.31	536.58
3	Profit / (Loss) from operations before Other Income, Finance costs & Tax	20.79	-7.43	48.16	20.53	116.66	173.24
4	Other Income	51.35	55.01	63.58	160.79	187.12	263.94
5	Profit / (Loss) before Finance Costs & Tax	72.14	47.58	111.74	181.32	303.78	437.18
6	Finance Costs	-	-	0.01	-	0.11	0.09
7	Profit / (Loss) before Tax	72.14	47.58	111.73	181.32	303.67	437.08
	Tax Expenses						
8	(a) Current Tax	35	10	25	55	60	98.57
	(b) Deferred Tax	-	-	-	-	-	4.64
9	Net Profit / (Loss) for the period	37.14	37.58	86.73	126.32	243.67	333.87
10	Paid up Equity Share Capital (Face value of Rs 10 each)	286.71	286.71	286.71	286.71	286.71	286.71
11	Reserve excluding Revaluation Reserves	-	-	-	-	-	2,744.63
12	Earning per Share (Not Annualized)	1.30	1.31	3.03	4.41	8.50	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 13 February 2023. 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 31st December 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 : 13/02/2023



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: 19AAJFA2371A1ZV

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 31st December, 2022

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 there under 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



Place: Kolkata

Date: 13/02/2023

UDIN: 22309621BQWVSL9846

33/1, Netaji Subhas Road, Marshall House, Room No. 507, Kolkata - 700 001

Email Id: akduggar_co@rediffmail.com

Phone: 033 22306238, 033 40010811