

Toplight Commercial Limited

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

20th June, 2024

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

Subject: Intimation as per Regulation 30 of Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 (the "SEBI (LODR) Regulations") and Regulation 84 of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements), 2018 as amended (the "SEBI ICDR Regulations").

Name of Company-TOPLIGHT COMMERCIALS LIMITED
Scrip Code - 030090
ISIN - INE839B01011

Dear Sir / Madam,

Pursuant to Provisions of Reg. 30 of the SEBI (LODR) Regulations, 2015 and Reg. 84 of the SEBI (ICDR) Regulations, 2018 and in continuation of the letter dated 6th June, 2024, Outcome of the Board Meeting, wherein the Board has finalised the Letter of Offer dated 6th June, 2024 regarding the issue of equity shares of the Company by way of a rights issue to eligible shareholders of the Company in accordance with the SEBI (ICDR) Regulations, 2018 as amended.

In relation to the Rights Issue and in accordance with Regulation 84 of the SEBI (ICDR) Regulations, 2018 the Company has published a Pre-Issue Advertisement on 20th June, 2024 in the following Newspapers:

| Name of the Newspaper | Language | Edition |
|-----------------------|----------|------------------------------|
| Financial Express | English | English National Daily |
| Jansatta | Hindi | Hindi National Daily |
| Arthik Lipi | Bengali | Regional Newspaper (Kolkata) |

Copy of the advertisement is enclosed for your record.

Thanking you

Yours faithfully

For Toplight Commercial Limited

Bimal Gupta

Bimal Gupta
Wholtime Director
DIN: 00660977



This advertisement is for information purposes only and not for publication or distribution or release directly or indirectly outside India. This is not an announcement for the offer document. All capitalized terms used herein and not defined herein shall have the meaning assigned to them in the letter of offer dated June 06, 2024, (the "Letter of Offer" or "LOF") filed with the stock exchange, namely The Calcutta Stock Exchange Limited ("CSE") and the Securities and Exchange Board of India ("SEBI") for information purposes and dissemination on SEBI's website pursuant to proviso to Regulation 3 of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations").

Toplight Commercial Limited

TOPLIGHT COMMERCIALS LIMITED

Our Company was incorporated in the name of "Toplight Commercial Limited" on July 17, 1985, in Kolkata, West Bengal, as a public limited company under the Companies Act, 1956, pursuant to a certificate of incorporation dated July 17, 1985, issued by the Registrar of Companies - Kolkata, West Bengal.

Registered office: 7A Bentinck Street, 1st Floor Kolkata 700001, West Bengal, India, **Contact Person:** Mr. Ajit Jain, Company Secretary & Compliance Officer; **Tel No:** (033) 2248 4400 / 7676, **E-Mail ID:** toplightkol@gmail.com; **Website:** www.toplightltd.com; **CIN:** L51909WB1985PLC039221

OUR PROMOTERS: (I) AVISEKH SARAF (II) BIMAL GUPTA (III) KUMKUM GUPTA (IV) NIRMAL KUMAR SARAF (V) PUSPA DEVI AGARWAL (VI) SURESH KUMAR AGARWAL (VII) TARA CHAND AGARWAL AND (VIII) UDIT GUPTA

ISSUE OF UP TO 28,67,060 EQUITY SHARES OF FACE VALUE OF ₹10.00/- (RUPEES TEN ONLY) ("RIGHTS EQUITY SHARES") EACH AT A PRICE OF ₹10/- PER EQUITY SHARE ("ISSUE PRICE") FOR AN AMOUNT AGGREGATING UPTO ₹286.71 LAKHS* ON A RIGHTS BASIS TO THE ELIGIBLE EQUITY SHAREHOLDERS OF OUR COMPANY IN THE RATIO OF 1 (ONE) RIGHTS EQUITY SHARE FOR EVERY 1 (ONE) FULLY PAID-UP EQUITY SHARE HELD BY THE ELIGIBLE EQUITY SHAREHOLDERS AS ON THE RECORD DATE, JUNE 13, 2024 ("THE ISSUE"). FOR FURTHER DETAILS, KINDLY REFER TO THE CHAPTER TITLED "TERMS OF THE ISSUE" BEGINNING ON PAGE 113 OF THE LETTER OF OFFER.

***Assuming full subscription with respect to Rights Equity Shares**

NOTICE TO THE ELIGIBLE EQUITY SHAREHOLDERS OF THE COMPANY

ISSUE PROGRAMME *

**ISSUE OPENS ON
MONDAY, 24 JUNE 2024**

LAST DATE FOR ON MARKET RENUNCIATION
TUESDAY, 02 JULY 2024**

ISSUE CLOSES ON*
MONDAY, 08 JULY 2024**

* Pursuant to the January 22 – Rights Issue Circular, SEBI has introduced the concept of credit of Rights Entitlements into the demat accounts of the Eligible Equity Shareholders, which can be renounced by them by way of On Market Renunciation or Off Market renunciation. Further, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made only in dematerialised form.

** The Equity Shares of our Company are exclusively listed on the CSE. Since the trading platform of the CSE is not functional, the Applicants shall not be able to deal in the Rights Entitlements using the secondary market platform of CSE. The Investors may renounce the Rights Entitlements, credited to their respective demat accounts, either in full or in part through an off-market transfer, during the Renunciation Period. Such renunciation shall result in renouncement of the Right Shares. The Investors should have the demat Rights Entitlements credited/lying in his/her own demat account prior to the renunciation. Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat accounts of the Renounces on or prior to the Issue Closing Date.

***Our Board or a duly authorised committee thereof will have the right to extend the Issue Period as it may determine from time to time, provided that this Issue will not remain open in excess of 30 (thirty) days from the Issue Opening Date. Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.

ASBA*

**Simple, Safe, Smart way of
Application-Make use of it!!!**

***Application Supported by Blocked Amount (ASBA) is a better way of applying to issues by simply blocking the fund in the bank account, investors can avail the same. For further details check section on ASBA below.**

Process for Application in this Issue: In accordance with Regulation 76 of the SEBI ICDR Regulations, SEBI Rights Issue Circulars and ASBA Circulars, all Investors desiring to make an Application in this Issue are mandatorily required to use the ASBA process. Investors should carefully read the provisions applicable to such Applications before making their Application through ASBA. For details, refer "Procedure for Application through the ASBA Process" on page 126 of the Letter of Offer ("LOF").

ASBA facility: Investors can submit either the Application Form in physical mode to the Designated Branch of the SCBS or online/electronic Application through the website of the SCBSs (if made available by such SCBS) authorizing the SCBS to block the Application Money in an ASBA Account maintained with the SCBS. Application through ASBA facility in electronic mode will only be available with such SCBSs who provide such facility.

Investors applying through the ASBA facility should carefully read the provisions applicable to such Applications before making their Application through the ASBA process. For details, see "Procedure for Application through the ASBA Process" on page no. 126 of the LOF. Please note that subject to SCBSs complying with the requirements of SEBI Circular CIR/CFD/DIL/13/2012 dated September 25, 2012, within the periods stipulated therein, Applications may be submitted at the Designated Branches of the SCBSs.

Further, in terms of the SEBI Circular CIR/CFD/DIL/13/2013 dated January 2, 2013, it is clarified that for making Applications by SCBSs on their own account using ASBA facility, each such SCBS should have a separate account in its own name with any other SEBI registered SCBS(s). Such account shall be used solely for the purpose of making an Application in this Issue and clear demarcated funds should be available in such account for such an Application.

Applicants should note that they should very carefully fill-in their depository account details and PAN in the Application Form or while submitting application through online/electronic Application through the website of the SCBSs (if made available by such SCBS). Please note that incorrect depository account details and PAN or Application Forms without depository account details shall be treated as incomplete and shall be rejected. For details see "Grounds for Technical Rejection" beginning on page 134 of the Letter of Offer. Our Company, the Lead Manager, the Registrar and the SCBSs shall not be liable for any incomplete or incorrect demat details provided by the Applicants.

Additionally, in terms of Regulation 78 of the SEBI ICDR Regulations, Investors may choose to accept the offer to participate in this Issue by making plain paper Applications. Please note that Eligible Equity Shareholders making an application in this Issue by way of plain paper applications shall not be permitted to renounce any portion of their Rights Entitlements. For details, see "Application on Plain Paper under ASBA process" beginning from page 128 of LOF.

APPLICATION SUPPORTED BY BLOCKED AMOUNT (ASBA): For the list of banks which have been notified by SEBI to act as SCBSs for the ASBA process, please refer to <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedPii=yes&intmid=34>. **ELIGIBLE EQUITY SHAREHOLDERS UNDER THE ASBA PROCESS MAY PLEASE NOTE THAT THE EQUITY SHARES UNDER THE ASBA PROCESS CAN BE ALLOTTED ONLY IN DEMATERIALIZED FORM AND TO THE SAME DEPOSITORY ACCOUNT IN WHICH THE EQUITY SHARES ARE HELD BY SUCH ASBA APPLICANT ON THE RECORD DATE. FOR DETAILS, SEE "ALLOTMENT ADVICE OR REFUND/UNBLOCKING OF ASBAACCOUNTS" ON PAGE 138 OF THE LOF.**

APPLICATION ON PLAIN PAPER: An Eligible Equity Shareholder who is eligible to apply under the ASBA process may make an Application to subscribe to the Issue on plain paper. An Eligible Equity Shareholder shall submit the plain paper Application to the Designated Branch of the SCBS for authorising such SCBS to block Application Money in the said bank account maintained with the same SCBS.

Applications on plain paper will not be accepted from any address outside India. Please note that the Eligible Equity Shareholders who are making the Application on plain paper shall not be entitled to renounce their Rights Entitlements and should not utilize the Application Form for any purpose including renunciation even if it is received subsequently. The application on plain paper, duly signed by the Eligible Equity Shareholder including joint holders, in the same order and as per specimen recorded with his bank, must reach the office of the Designated Branch of the SCBS before the Issue Closing Date and should contain the following particulars:

- Name of our Company, being "Toplight Commercial Limited;
- Name and address of the Eligible Equity Shareholder including joint holders (in the same order and as per specimen recorded with our Company or the Depository);
- Registered Folio No./DP and Client ID No.;
- Number of Equity Shares held as on Record Date;
- Allotment option – only dematerialised form;
- Number of Rights Equity Shares entitled to;
- Total number of Rights Equity Shares applied for;
- Number of additional Rights Equity Shares applied for, if any;
- Total number of Rights Equity Shares applied for;
- Total amount paid at the rate of ₹10/- each for Rights Equity Shares issued in one Rights Entitlement;
- Details of the ASBA Account such as the account number, name, address and branch of the relevant SCBS;
- In case of non-resident Eligible Equity Shareholders making an application with an Indian address, details of the NRE/FCNR/NRO Account such as the account number, name, address, branch of the SCBS with which the account is maintained and a copy of the RBI approval obtained pursuant to Rule 7 of the Foreign Exchange Management (Nondebt Instruments) Rules, 2019;.
- Except for Applications on behalf of the Central or State Government, the residents of Sikkim and the officials appointed by the courts, PAN of the Eligible Equity Shareholder and for each Eligible Equity Shareholder in case of joint names, irrespective of the total value of the Rights Equity Shares applied for pursuant to this Issue;
- Authorisation to the Designated Branch of the SCBS to block an amount equivalent to the Application Money in the ASBA Account;
- Signature of the Eligible Equity Shareholder (in case of joint holders, to appear in the same sequence and order as they appear in the records of the SCBS); and
- In addition, all such Eligible Equity Shareholders are deemed to have accepted the following:

"I/ We understand that neither the Rights Entitlement nor the Equity Shares have been, or will be, registered under the United States Securities Act of 1933, as amended (the "US Securities Act") or any United States securities laws, and may not be offered, sold, resold or otherwise transferred within the United States or to the territories or possessions thereof (the "United States") except in a transaction exempt from, or not subject to, the registration requirements of the US Securities Act. I/ we understand the offering to which this application relates is not, and under no circumstances is to be construed as, an offering of any Equity Shares or Rights Entitlement for sale in the United States, or as a solicitation therein of an offer to buy any of the said Equity Shares or Rights Entitlement in the United States. Accordingly, I/ we understand that this application should not be forwarded to or transmitted in or to the United States at any time. I/ we understand that none of the Company, the Registrar, the Lead Managers or any other person acting on behalf of the Company will accept subscriptions from any person, or the agent of any person, who appears to be, or who we, the Registrar, the Lead Managers or any other person acting on behalf of the Company has reason to believe is in the United States, or if such person is outside India and the United States, such person is not a corporate shareholder, or is ineligible to participate in the issue under the securities laws of their jurisdiction. I/ we will not offer, sell or otherwise transfer any of the Equity Shares which may be acquired by us in any jurisdiction or under any circumstances in which such offer or sale is not authorized or to any person to whom it is unlawful to make such offer, sale or invitation except under circumstances that will result in compliance with any applicable laws or regulations. We satisfy, and each account for which we are acting satisfies, all suitability standards for investors in investments of the type subscribed for herein imposed by the jurisdiction of our residence.

I/ We understand and agree that the Rights Entitlement and Equity Shares may not be reoffered, resold, pledged or otherwise transferred except in an offshore transaction in compliance with Regulation S under the US Securities Act ("Regulation S"), or otherwise pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the US Securities Act. I/ We (i) am/are, and the person, if any, for whose account I/ we am/are acquiring such Rights Entitlement, and/or the Equity Shares, is/are outside the United States, and (ii) is/are acquiring the Rights Entitlement and/or the Equity Shares in an offshore transaction meeting the requirements of Regulation S.

I/ We acknowledge that the Company, the Lead Manager, their affiliates and others will rely upon the truth and accuracy of the foregoing representations and agreements." In cases where multiple Application Forms are submitted for Applications pertaining to Rights Entitlements credited to the same demat account or in demat suspense escrow account, including cases where an Investor submits Application Forms along with a plain paper Application, such Applications shall be liable to be rejected. Investors are requested to strictly adhere to these instructions. Failure to do so could result in an Application being rejected, with our Company, the Lead Manager and the Registrar not having any liability to the Investor. The plain paper Application format will be available on the website of the Registrar at <https://rights.cameoindia.com/toplight>.

I/ We acknowledge that Our Company, the Lead Manager and the Registrar shall not be responsible if the Applications are not uploaded by SCBS or funds are not blocked in the Investors' ASBA Accounts on or before the Issue Closing Date."

Making of an Application through the ASBA facility: The Equity Shares of our Company are exclusively listed on the CSE. Since the trading platform of the CSE is not functional, the Company shall be using the bidding platform of BSE Limited i.e., Internet based Book-Building Software (IBBS) for the Rights Issue. Hence, Applicants desirous shall use the ASBA platform of BSE Limited for applying in the Issue. Please note that the Equity Shares being issued in the Issue shall not be listed on BSE Limited.

Procedure for Application by Eligible Equity Shareholders holding Equity Shares in physical form:

Eligible Equity Shareholders, who hold Equity Shares in physical form as on Record Date and who have opened their demat accounts after the Record Date, shall adhere to following procedure for participating in this Issue:

- The Eligible Equity Shareholders shall send a letter to the Registrar containing the name(s), address, e-mail address, contact details and the details of their demat account along with copy of self-attested PAN and self-attested master sheet of their demat account either by e-mail, post, speed post, courier, or hand delivery so as to reach to the Registrar no later than two Working Days prior to the Issue Closing Date.
- The Registrar shall, after verifying the details of such demat account, transfer the Rights Entitlements of such Eligible Equity Shareholders to their demat accounts at least one day before the Issue Closing Date;
- The Eligible Equity Shareholders can access the Application Form from: • our Company at www.toplightltd.com; • the Registrar at <https://rights.cameoindia.com/toplight>; • the Lead Manager at www.finsshoregroup.com; • the Designated Stock Exchange at www.cse-india.com; • BSE Limited's website at www.bseindia.com

Eligible Equity Shareholders can obtain the details of their respective Rights Entitlements from the website of the Registrar (<https://rights.cameoindia.com/toplight>) by entering their DP ID and Client ID or Folio Number (in case of Eligible Equity Shareholders holding Equity Shares in physical form) and PAN. The link for the same shall also be available on the website of our Company (www.toplightltd.com).

The Eligible Equity Shareholders shall, on or before the Issue Closing Date submit the Application Form to the Designated Branch of the SCBS or online/electronic Application through the website of the SCBSs (if made available by such SCBS) for authorising such SCBS to block Application Money payable on the Application in their respective ASBA Accounts.

The Letter of Offer will also be provided by our Company to any existing Shareholder who makes a request in this regard. Investors can also access the Letter of Offer, the Abridged Letter of Offer and the Application Form from the websites of the Registrar, our Company, the Lead Managers, the Stock Exchanges.

NOTICE TO INVESTORS: The distribution of this Letter of Offer, the Abridged Letter of Offer, the Application Form, the Rights Entitlements Letter and any other Issue material and the issue of Rights Entitlements and the Rights Equity Shares on a rights basis to persons in certain jurisdictions outside India are restricted by legal requirements prevailing in those jurisdictions. Persons into whose possession the Letter of Offer, the Abridged Letter of Offer, the Application Form or the Rights Entitlements Letter may come, are required to inform themselves about and observe such restrictions.

NO OFFER IN THE UNITED STATES The Rights Equity Shares or Rights Entitlements have not been recommended by any U.S. federal or state securities commission or regulatory authority. Furthermore, the foregoing authorities have not confirmed the accuracy or determined the adequacy of the Letter of Offer, Abridged Letter of Offer and the CAF. Any representation to the contrary is a criminal offence in the United States. The rights and securities of the Company, including the Rights Equity Shares and Right Entitlements have not been and will not be registered under the United States Securities Act, 1933, as amended (the "Securities Act"), or any U.S. state securities laws and may not be offered, sold, resold or otherwise transferred within the United States or the territories or possessions thereof (the "United States" or "U.S.") or to, or for the account or benefit of, "U.S. persons" (as defined in Regulation S under the Securities Act

("Regulation S"), except in a transaction exempt from the registration requirements of the U.S. Securities Act. The Rights Equity Share referred to in the Letter of Offer are being offered in India, but not in the United States. The offering to which the Letter of Offer relates is not, and under no circumstances is to be construed as, an offering of any Rights Equity Shares or Rights Entitlements for sale in the United States or as a solicitation therein of an offer to buy any of the said securities or rights. Accordingly, the Letter of Offer/ Abridged Letter of Offer and the enclosed CAF should not be forwarded to or transmitted in or into the United States at any time.

Neither our Company nor any person acting on behalf of our Company, will accept a subscription or renunciation from any person, or the agent of any person, who appears to be, or who our Company or any person acting on behalf of our Company, has reason to believe is, either a U.S. person (as defined in Regulation S) or otherwise in the United States when the buy order is made. No application form should be postmarked in the United States, electronically transmitted from the United States or otherwise dispatched from the United States or from any other jurisdiction where it would be illegal to make an offer under the Letter of Offer, and all persons subscribing for the Rights Shares and wishing to hold such Rights Shares in registered form must provide an address for registration of the Rights Shares in India. Our Company is making this issue of Rights Equity Shares on a rights basis to the eligible equity shareholders and the Letter of Offer/Abridged Letter of Offer and CAF will be dispatched to (i) only to e-mail addresses of resident Eligible Equity Shareholders who have provided their e-mail addresses; (ii) physical delivery only to the Indian addresses of the resident Eligible Equity Shareholders, on a reasonable effort basis, whose e-mail addresses are not available with our Company or the Eligible Equity Shareholders have not provided the valid email address to our Company; (iii) physical delivery only to the Indian addresses of the non-resident Eligible Equity Shareholders, on a reasonable effort basis, who have provided an Indian address to our Company or to their email address; and (iv) to the e-mail addresses of foreign corporate or institutional shareholders. Any person who acquires Rights Entitlements and the Rights Equity Shares will be deemed to have declared, represented, warranted and agreed, (i) that it is not and that at the time of subscribing for the Rights Equity Shares or the Rights Entitlements, it will not be, in the United States when the buy order is made, (ii) it is not a U.S. person (as defined in Regulation S), and does not have a registered address (and is not otherwise located) in the United States, and (iii) is authorized to acquire the Rights Entitlements and the Rights Equity Shares in compliance with all applicable laws and regulations.

Our Company and the Lead Manager are not making, and will not make, and will not participate or otherwise be involved in any offers or sales of the Rights Entitlements, the Rights Equity Shares or any other security with respect to this Issue in the United States.

Our Company, in consultation with the Lead Manager, reserves the right to treat as invalid any Application Form which: (i) appears to our Company or its agents to have been executed in or dispatched from the United States of America; (ii) does not include the relevant certification set out in the Application Form headed "Overseas Shareholders" to the effect that the person accepting and/or renouncing the Application Form does not have a registered address (and is not otherwise located) in the United States of America, and such person is complying with laws of the jurisdictions applicable to such person in connection with the Issue, among others; or (iii) where our Company believes that the Application Form is incomplete or the acceptance of such Application Form may infringe applicable legal or regulatory requirements; or (iv) where a registered Indian address is not provided, and our Company shall not be bound to issue or allot any Rights Equity Shares in respect of any such Application Form. Rights Entitlement may not be transferred or sold to any person in the United States of America.

The above information is given for the benefit of the Applicants / Investors. Our Company and the Lead Manager are not liable for any amendments or modification or changes in applicable laws or regulations, which may occur after the date of the Letter of Offer. Investors are advised to make their independent investigations and ensure that the number of Rights Equity Shares applied for do not exceed the applicable limits under laws or regulations.

CREDIT OF RIGHTS ENTITLEMENTS IN DEMAT ACCOUNTS OF ELIGIBLE EQUITY SHAREHOLDERS: Pursuant to provisions of the SEBI ICDR Regulations and in terms of the Letter of Offer, the Rights Entitlements of the Eligible Equity Shareholders have been credited in their respective demat account under the ISIN - INE839B20011

Eligible Equity Shareholders can obtain the details of their respective Rights Entitlements from the website of the Registrar (i.e., <https://rights.cameoindia.com/toplight>) by entering their DP ID and Client ID or Folio Number (in case of Eligible Equity Shareholders holding Equity Shares in physical form). The link for the same shall also be available on the website of our Company (i.e., www.toplightltd.com).

LAST DATE FOR APPLICATION: The last date for submission of the duly filled in the Application Form or a plain paper Application is July 08, 2024, i.e., Issue Closing Date. The Board of Directors may extend the said date for such period as it may determine from time to time, subject to the Issue Period not exceeding 30 days from the Issue Opening Date (inclusive of the Issue Opening Date).

If the Application Form is not submitted with an SCBS, uploaded with the BSE Limited and the Application Money is not blocked with the SCBS, on or before the Issue Closing Date or such date as may be extended by the Board of Directors, the invitation to offer contained in the Letter of Offer shall be deemed to have been declined and the Board of Directors shall be at liberty to dispose of the Rights Equity Shares hereby offered, as provided under the section, "Basis of Allotment" on page 136 of the LOF. Please note that on the Issue Closing Date Applications through ASBA process will be uploaded until 5.00 p.m. (Indian Standard Time) or such extended time as permitted by the Stock Exchange.

ALLOTMENT ONLY IN DEMATERIALIZED FORM: The Allotment of Equity Shares pursuant to the Issue will only be made in dematerialized form. In accordance with SEBI Circular SEBI/HO/CFD/DIL2/CIR/P/2020/13 dated January 22, 2020, the credit of Rights Entitlement and the Allotment of Equity Shares shall be made in dematerialized form only. Accordingly, the Rights Entitlements of Physical Shareholders has been credited in the suspense escrow demat account opened by the Registrar in the name and style of "TOPLIGHT COMMERCIALS LIMITED SUSPENSE ESCROW DEMAT ACCOUNT". Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Equity Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least two Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date. The Rights Entitlement of the Physical Shareholders who do not furnish the details of their demat account to the Registrar not later than two Working Days prior to the Issue Closing Date, shall lapse. For further details, see "Terms of Issue-Process for Application in this Issue" and "Terms of Issue – Credit of Rights Entitlement in Demat Accounts of Eligible Equity Shareholders" on pages 128 and 120 of the LOF, respectively.

INVESTORS MAY PLEASE NOTE THAT THE EQUITY SHARES CAN BE TRADED ON THE STOCK EXCHANGE ONLY IN DEMATERIALIZED FORM.

LISTING: The existing equity shares of our Company are listed on The Calcutta Stock Exchange Limited ("CSE"). Our Company has received "in-principle" approval from The Calcutta Stock Exchange Limited ("CSE") for listing the Rights Equity Shares vide their letter dated March 19, 2024. For the purposes of the Issue, the Designated Stock Exchange is CSE.

DISCLAIMER CLAUSE OF SEBI: In terms of Regulation 3 of SEBI ICDR regulation, in case of Rights Issue size is less than Rs. Fifty crores, the issuer shall prepare the letter of offer in accordance with requirement as specified in the regulation and file the same with the SEBI for information and dissemination on the SEBI's website.

Since the Board of Directors of our Company has approved and passed resolution on April 18, 2023 to authorize the Board of Directors to raise the funds by way of Right Offering aggregating to Rupees 2.87 Crores, the draft letter of offer has not been filed with SEBI for their approval. Only the Letter of Offer has been filed with the SEBI for information and dissemination on the SEBI's website.

HOWEVER, IT IS TO BE DISTINCTLY UNDERSTOOD THAT SUBMISSION OF THE LETTER OF OFFER TO THE SECURITIES AND EXCHANGE BOARD OF INDIA ("SEBI") SHOULD NOT IN ANY WAY BE DEEMED OR CONSTRUED THAT THE SAME HAS BEEN CLEARED OR APPROVED BY SEBI. SEBI DOES NOT TAKE ANY RESPONSIBILITY EITHER FOR THE FINANCIAL SOUNDNESS OF ANY SCHEME OR THE PROJECT FOR WHICH THE ISSUE IS PROPOSED TO BE MADE OR FOR THE CORRECTNESS OF THE STATEMENTS MADE OR OPINIONS EXPRESSED IN THE LETTER OF OFFER.

DISCLAIMER CLAUSE OF CSE (THE DESIGNATED STOCK EXCHANGE): It is to be distinctly understood that the permission given by CSE Ltd should not in any way be deemed or construed that the Letter of Offer has been cleared or approved by CSE Ltd., nor does it certify the correctness or completeness of any of the contents of the Letter of Offer. The investors are advised to refer to the Letter of Offer for the full text of the disclaimer clause of the CSE Ltd. The investors are advised to refer to the Letter of offer for the full text of the Disclaimer clause of the CSE on Page 110 of the LOF.

DISCLAIMER CLAUSE OF BSE LIMITED: It is to be distinctly understood that the permission given by BSE is solely for the use of the bidding platform of BSE i.e. Internet based-Book Building Software (IBBS) for the Rights Issue and that it should not in any way be deemed or construed that the letter of offer has been scrutinized, cleared or approved by BSE, nor does it certify the correctness, accuracy or completeness of any of the contents of the letter of offer. The investors are advised to refer to the letter of offer for the full text of the Disclaimer clause of BSE. It should also be distinctly understood that BSE is only providing its IBBS platform to the Company for its Rights Issue and equity shares issued by the Company are listed on Calcutta Stock Exchange. For more information on "DISCLAIMER CLAUSE OF BSE LIMITED", kindly refer to the Letter of Offer issued by the Company on Page 110.

BANKER TO THE ISSUE: ICICI BANK LIMITED.

INVESTORS ARE ADVISED TO REFER THE LOF, ALOF, AND THE RISK FACTORS CONTAINED THEREIN BEFORE APPLYING IN THE ISSUE.

DISPATCH AND AVAILABILITY OF ISSUE MATERIALS: In accordance with the SEBI (ICDR) Regulations and relevant SEBI circulars on Rights Issue, our Company has send, the Abridged Letter of Offer, the Rights Entitlement Letter, Application Form and other issue material (i) only to e-mail addresses of the resident Eligible Equity Shareholders who have provided their e-mail addresses; (ii) physical delivery only to the Indian address of resident Eligible Equity Shareholders, on a reasonable effort basis, whose e-mail addresses are not available with our Company or the Eligible Equity Shareholders have not provided the valid email address to our Company; (iii) physical delivery only to the Indian addresses of the non-resident Eligible Equity Shareholders, on a reasonable effort basis, who have provided an Indian address to our Company; and (iv) to the e-mail addresses of the foreign corporate or institutional shareholders.

The Letter of Offer will also be provided by our Company to any existing Shareholder who makes a request in this regard. Please note that Eligible Equity Shareholders, in order to update the respective Indian addresses/ email addresses/ mobile numbers in the records maintained by the Registrar or our Company, should visit www.cameoindia.com. Investors can access the Issue Materials (provided that the Eligible Equity Shareholder is eligible to subscribe for the Rights Equity Shares under applicable securities laws) on the websites of:

- our Company at www.toplightltd.com;
- the Registrar at <https://rights.cameoindia.com/toplight>;
- the Lead Manager at www.finsshoregroup.com;
- the Designated Stock Exchange at www.cse-india.com;
- BSE Limited's website at www.bseindia.com




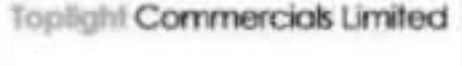
Eligible Equity Shareholders can obtain the details of their respective Rights Entitlements from the website of the Registrar <https://rights.cameoindia.com/toplight> by entering their DP ID and Client ID or Folio Number (in case of Eligible Equity Shareholders holding Equity Shares in physical form) and PAN. The link for the same shall also be available on the website of our Company www.toplightltd.com.

Further, our Company along with the Lead Manager will undertake all adequate steps to reach out the Eligible Equity Shareholders who have provided their Indian address through other means, as may be feasible. Our Company and the Lead Manager and the Registrar will not be liable for non-dispatch of physical copies of issue materials, including the Letter of Offer, the Abridged Letter of Offer, the Rights Entitlement Letter and the Application Form or delay in the receipt of the Letter of Offer, the Abridged Letter of Offer, the Rights Entitlement Letter or the Application Form attributable to non availability of the email addresses of Eligible Equity Shareholders or electronic transmission delays or failures, or if the Application Forms or the Rights Entitlement Letters are delayed or misplaced in the transit. The dispatch was completed by 18th July 2024.

OTHER IMPORTANT LINKS AND HELPLINE: The Investors can visit following links for the below-mentioned purposes:

The Investors can visit following links for the below-mentioned purposes:

- Frequently asked questions and online/ electronic dedicated investor helpdesk for guidance on the Application process and resolution of difficulties faced by the Investors: +91-44-40020710 / 0706 / 0741
- Update of Email address/ mobile number in the records maintained by the Registrar or our Company: Cameo Corporate Services Limited (<https://rights.cameoindia.com/toplight>)
- Update of Indian address in the records maintained by the Registrar or our Company by email to investor@cameoindia.com
- Update of demat account details by Eligible Equity Shareholders holding shares in physical form: <https://rights.cameoindia.com/toplight>.
- Submission of self-attested PAN, client master sheet and demat account details by non- resident Eligible Equity Shareholders: Priya@cameoindia.com

| LEAD MANAGER TO THE ISSUE | | REGISTRAR TO THE ISSUE | | REGISTRAR TO THE COMPANY | COMPANY SECRETARY AND COMPLIANCE OFFICER | |
|---|--|--|--|--|---|--|
|  FINSHORE MANAGEMENT SERVICES LIMITED Anandlok Building, Block-A, 2nd Floor, Room No. 207, 227 A.J.C Bose Road, Kolkata-700020, West Bengal Telephone: +91 33 4603 2561 Email ID: info@finsshoregroup.com Investor Grievance ID: investors@finsshoregroup.com Website: www.finsshoregroup.com Contact Person: Mr. S. Ramakrishna Iyengar SEBI Registration No: INM000012185 CIN: U74900WB2011PLC169377 | |  CAMEO CORPORATE SERVICES LIMITED "Subramanian Building", #1, Club House Road, Chennai - 600 002, India Telephone: +91 44-40020700 (5 lines) Email: priya@cameoindia.com Investor Grievance ID: investor@cameoindia.com Website: www.cameoindia.com Contact Person: Ms. K. Sreepriya SEBI Registration Number: INR000003753 CIN: U67120TN1998PLC041613 | |  NICHE TECHNOLOGIES PRIVATE LIMITED 3A Auckland Place, 7th Floor, Room No. 7A & 7B, Kolkata 700 017, West Bengal, India Telephone: (033) 2280 6616 / 6617 / 6618 Email: nichetechpl@nichetechpl.com Investor Grievance Email: investor_grievance@nichetechpl.com Contact Person: Mr. Ashok Sen Website: www.nichetechpl.com SEBI Registration Number: INR000003290 CIN No: U74140WB1994PTC062636 |  Mr. Ajit Jain, Company Secretary Toplight Commercial Limited Registered office: 7A Bentinck Street, 1st Floor, Kolkata 700001, West Bengal, India Telephone: +91 97480 47323; (033) 2248 4400 / 7676 E-Mail ID: toplightkol@gmail.com; Website: www.toplightltd.com; | |

Investors may contact our Company Secretary and Compliance Officer and/or the Registrar to the Issue, in case of any pre-issue or post-issue related problems, such as non- receipt of letters of allotment, credit of allotted Equity Shares in the respective beneficiary account or refund orders, etc.

For **TOPLIGHT COMMERCIALS LIMITED**
Sd/-
Ajit Jain
Company Secretary and Compliance Officer

Place: Kolkata
Date: June 19, 2024
The **TOPLIGHT COMMERCIALS LIMITED** is proposing, subject to applicable statutory and regulatory requirements, receipt of requisite approvals, market conditions and other considerations, to make a rights issue of its Equity Shares to its eligible equity shareholders and has filed the LOF with the Stock Exchanges. The LOF shall be available on the websites of SEBI, CSE and BSE at www.sebi.gov.in, at www.cse-india.com and www.bseindia.com, respectively. Also the LOF will be available on the website of the Registrar to the Issue at : <https://rights.cameoindia.com/toplight>. Potential investors should note that investment in Equity Shares involves a high degree of risk and for details relating to the same, see the section titled "Risk Factors" on page 18 of the LOF. The securities offered via the Letter of Offer are not being offered to investors outside of India and recipients of the Letter of Offer should refer to the offering restrictions noted therein.

