

Date: 10.11.2021

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

**Sub: Outcome of Board Meeting**

**Ref: Scrip Code 030090**

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we are forwarding herewith the Un-Audited Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2021, which has been approved and taken on record at the Board Meeting held on Wednesday, 10<sup>th</sup> November, 2021, along with Limited Review Report of the statutory Auditors, on the said 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 Commercial Ltd.

  
Udit Gupta  
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 Half year ended 30th September 2021

Sl. No	Particulars	Rs. in Lakhs (except EPS)					
		Quarter ended			Half Year ended		Year ended
		30.09.21 Un-Audited	30.06.21 Un-Audited	30.09.20 Un-Audited	30.09.21 Un-Audited	30.09.20 Un-Audited	31.03.21 Audited
1	<b>Income from Operations</b>						
	(a) Revenue from Operations	157.52	137.34	161.77	294.86	300.18	619.14
	(b) Other Operating Income	23.95	27.69	208.66	51.64	229.50	322.41
	<b>Total Income from Operations (net)</b>	<b>181.47</b>	<b>165.03</b>	<b>370.43</b>	<b>346.50</b>	<b>529.68</b>	<b>941.55</b>
2	<b>Expenses</b>						
	(a) Purchase of Stock-in-Trade	-	-	36.59	-	98.90	224.38
	(b) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	11.30	25.13	112.47	36.43	39.10	68.23
	(c) Electric Power & fuel	44.26	40.97	48.83	85.23	90.33	170.03
	(d) Employee benefits expense	37.79	34.85	13.91	72.64	28.36	59.79
	(e) Depreciation and amortization expense	10.52	10.52	12.16	21.04	24.32	48.66
	(f) Municipal Tax	2.62	24.19	24.19	26.82	47.03	73.53
	(g) Other expenses	25.12	10.72	15.64	35.84	28.29	86.23
	<b>Total Expenses</b>	<b>131.61</b>	<b>146.38</b>	<b>263.79</b>	<b>278.00</b>	<b>356.33</b>	<b>730.85</b>
3	<b>Profit / (Loss) from operations before Other Income, Finance costs &amp; Tax</b>	<b>49.86</b>	<b>18.65</b>	<b>106.64</b>	<b>68.50</b>	<b>173.35</b>	<b>210.70</b>
4	<b>Other Income</b>	<b>68.19</b>	<b>55.35</b>	<b>62.39</b>	<b>123.54</b>	<b>117.36</b>	<b>317.83</b>
5	<b>Profit / (Loss) before Finance Costs &amp; Tax</b>	<b>118.05</b>	<b>74.00</b>	<b>169.03</b>	<b>192.04</b>	<b>290.71</b>	<b>528.53</b>
6	<b>Finance Costs</b>	<b>0.01</b>	<b>0.09</b>	<b>1.41</b>	<b>0.10</b>	<b>2.89</b>	<b>4.08</b>
7	<b>Profit / (Loss) before Tax</b>	<b>118.04</b>	<b>73.91</b>	<b>167.62</b>	<b>191.94</b>	<b>287.82</b>	<b>524.45</b>
	<b>Tax Expenses</b>						
8	(a) Current Tax	20.00	15.00	35.00	35.00	65.00	197.55
	(b) Deferred Tax					-	-0.20
9	<b>Net Profit / (Loss) for the period</b>	<b>98.04</b>	<b>58.91</b>	<b>132.62</b>	<b>156.94</b>	<b>222.82</b>	<b>327.10</b>
10	<b>Paid up Equity Share Capital (Face value of Rs 10 each)</b>	<b>286.71</b>	<b>286.71</b>	<b>286.71</b>	<b>286.71</b>	<b>286.71</b>	<b>286.71</b>
11	<b>Reserve excluding Revaluation Reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,410.76</b>
12	<b>Earning per Share (Not Annualized)</b>						
	- Basic & Diluted	3.42	2.05	4.63	5.47	7.77	11.41



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A	Particulars of Shareholding						
	Public Shareholding						
1	- Number of Shares	1,592,360	1,592,360	1,592,360	1,592,360	1,592,360	1,592,360
	- Percentage of Shareholding	55.54	55.54	55.54	55.54	55.54	55.54
2	<b>Promoters and Promoter Group Shareholding</b>						
	(a) Pledged / Encumbered						
	- Number of Shares	-	-	-	-	-	-
	- Percentage of Shares (as % of the total shareholding of promoter and promoter group)	-	-	-	-	-	-
	- Percentage of shares (as % of the total share capital of the Company)	-	-	-	-	-	-
	(b) Non-encumbered						
	- Number of Shares	1,274,700	1,274,700	1,274,700	1,274,700	1,274,700	1,274,700
	- Percentage of shares (as % of the total shareholding of promoter and promoter group)	100	100	100	100	100	100
	- Percentage of share (as % of the total share capital of the Company)	44.46	44.46	44.46	44.46	44.46	44.46
	Quarter ended 30.09.2021						
B	<b>INVESTORS COMPLAINTS</b>						
	Pending at the beginning of the quarter				Nil		
	Received during the quarter				Nil		
	Disposed of during the quarter				Nil		
	Remaining unresolved at the end of the quarter				Nil		

## 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 10 November 2021. 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 September 2021 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 : 10/11/2021

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



Udit Gupta  
Udit Gupta  
Director (DIN - 00741483)

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## Statement of Assets and Liabilities

(Rs. in Lakhs)

Particulars	As at Half year end 30.09.2021	As at year end 31.03.2021
<b>A EQUITY AND LIABILITIES</b>		
<b>1 Shareholders' funds</b>		
(a) Share capital	286.71	286.71
(b) Reserves and surplus	2,567.70	2,410.76
(c) Money received against share warrants	-	-
<b>Sub-total - Shareholders' funds</b>	<b>2,854.41</b>	<b>2,697.47</b>
<b>2 Share application money pending allotment</b>	<b>-</b>	<b>-</b>
<b>3 Minority interest</b>	<b>-</b>	<b>-</b>
<b>4 Non-current liabilities</b>		
(a) Long-term borrowings	-	-
(b) Deferred tax liabilities (net)	-	-
(c) Other long-term liabilities	264.89	262.89
(d) Long-term provision	-	-
<b>Sub-total - Non-current liabilities</b>	<b>264.89</b>	<b>262.89</b>
<b>5 Current liabilities</b>		
(a) Short-term borrowings	-	-
(b) Trade payables	27.28	66.33
(c) Other current liabilities	2.30	5.21
(d) Short-term provisions	40.57	11.57
<b>Sub-total - Current liabilities</b>	<b>70.15</b>	<b>83.11</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>3,189.45</b>	<b>3,043.47</b>
<b>B ASSETS</b>		
<b>1 Non-current Assets</b>		
(a) Property, Plant & Equipment	31.96	37.20
(b) Investment Property	663.47	679.27
(c) Non current investments	-	-
(d) Deferred tax assets (net)	16.55	16.55
(e) Long-term loans and advances	45.37	45.37
(f) Other non-current assets	57.36	21.46
<b>Sub-total - Non-current assets</b>	<b>814.71</b>	<b>799.85</b>
<b>2 Current Assets</b>		
(a) Current investments	638.52	544.53
(b) Inventories	16.21	52.64
(c) Trade receivables	39.58	77.22
(d) Cash and cash equivalents	31.93	148.56
(e) Short-term loans and advances	1,648.50	1,418.15
(f) Other current assets	-	2.52
<b>Sub-total - Current assets</b>	<b>2,374.74</b>	<b>2,243.62</b>
<b>Total - Assets</b>	<b>3,189.45</b>	<b>3,043.47</b>



# **TOPLIGHT COMMERCIALS LIMITED**

## **CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2021**

Particulars	As at 30/09/2021 Rupees (Unaudited)	As at 31/03/2021 Rupees (Audited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit / (Loss) before Tax as per Statement of Profit and Loss	192.18	524.44
Adjustments for:	-	-
Depreciation as per books of accounts	21.04	48.66
Profit on Sale of Fixed Assets	-0.46	-
Interest Paid	0.10	4.08
Profit on Sale of Investments	-	-14.05
Interest Received	-109.34	-190.42
Other Non Operating Income	-13.74	-
Miscellaneous	-0.98	-
	-	-
Operating Profit before working Capital Changes	88.80	372.71
Working Capital Changes	-	-
Adjustments for :	-	-
Change in Current Liabilities	-12.96	-34.00
Change in Current Assets	-247.75	-244.88
Cash generated from / (used in) operation	-171.91	93.84
	-	-
Change in Tax Assets	-	35.22
Less: Direct Taxes Paid	-35.00	-197.55
<b>Net Cash from / (used in) Operating Activities</b>	<b>-206.91</b>	<b>-68.48</b>
	-	-
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Sale of Fixed Assets	1.20	-
Profit on Sale of Investments	-	14.05
Interest Received	109.34	190.42
Increase in Other Non Operating Income	-	-
Increase in Other Non Current	-35.90	-
<b>Net Cash From / (Used in) Investing Activities</b>	<b>88.38</b>	<b>204.47</b>
	-	-
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase in Borrowings	-	-5.22
Increase in Other Long Term Liabilities	2.00	-
Interest Paid	-0.10	-4.08
<b>Net Cash from / (used in) Financing Activities</b>	<b>1.90</b>	<b>-9.30</b>
	-	-
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>-116.63</b>	<b>126.69</b>
<b>Cash and Cash Equivalents :</b>		
Cash and Cash Equivalents as at the commencement of the year	148.56	21.87
Cash and Cash Equivalents as at the end of the year	31.93	148.56
	<b>-116.63</b>	<b>126.69</b>



**Auditor's Review Report**

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

We have reviewed the accompanying Statement of Unaudited Financial Results of Toplight Commercial Limited for the quarter ended 30<sup>th</sup> September 2021, 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.

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 5<sup>th</sup> July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Ashok Amit & Co.**  
Chartered Accountants  
Firm's registration number 322338E



**Ashok Agrawal**  
Partner  
Membership number: 050941



Place: Kolkata  
Dated: the 10<sup>th</sup> day of November 2021  
UDIN: