

Date : 12.08.2024

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

Scrip Code : 030090

Sub : Outcome of Board Meeting

We would like to inform you that Board of Directors at the Meeting held on Monday, the 12th day of August, 2024 considered and approved, inter-alia, the following business:

- (i) The Un-Audited Financial Results of the Company for the quarter ended 30th June, 2024;
- (ii) Directors' Report for the Financial Year ended on 31st March, 2024;
- (iii) Notice convening the 39th Annual General Meeting of the Company to be held on Tuesday, the 24th September, 2024 at 11:30 A.M at the Registered Office of the Company at 7A, Bentinck Street, 1st Floor, Kolkata - 700 001;
- (iv) 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 Wednesday, 18th September, 2024 till Tuesday, 24th September, 2024 (both days inclusive) for the purpose of the Annual General Meeting;
- (v) In compliance with the Regulation 44 of the SEBI (LODR) Regulations, 2015, the Company has fixed 17th September, 2024 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 24th September, 2024. The E-Voting period will commence on 21st September, 2024 (9:00 A.M.) and ends on 23rd September, 2024 (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 30.06.2024 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 attachments 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 01.00 P.M.

This is for your kind information and record.

We request you to take the information on your records.

Thanking You.

Yours faithfully,
For Toplight Commercials Limited



Ajit Jain
Company Secretary & Compliance Officer

Toplight Commercial Limited

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Statement of Un-Audited Financial Results for the Quarter ended 30th June 2024

Rs. in Lakhs (except EPS)

Sl. No	Particulars	Quarter ended			Year ended
		30.06.24 Un-Audited	31.03.24 Audited	30.06.23 Un-Audited	31.03.24 Audited
1	Income from Operations				
	(a) Revenue from Operations	138.07	236.07	61.53	589.92
	(b) Other Operating Income	-	-	-	-
	Total Income from Operations (net)	138.07	236.07	61.53	589.92
2	Expenses				
	(a) Electric Power & fuel	33.24	23.40	25.79	109.37
	(b) Employee benefits expense	35.94	35.59	34.50	141.67
	(c) Depreciation and amortization expense	8.98	10.12	9.77	39.63
	(d) Municipal Tax	17.70	23.35	11.20	54.25
	(e) Other expenses	37.16	53.96	40.81	195.59
	Total Expenses	133.02	146.42	122.07	540.51
3	Profit / (Loss) from operations before Other Income, Finance costs & Tax	5.05	89.65	-60.54	49.41
4	Other Income	76.16	83.23	81.50	323.59
5	Profit / (Loss) before Finance Costs & Tax	81.21	172.88	20.96	373
6	Finance Costs	-	-	-	-
7	Profit / (Loss) before Tax	81.21	172.88	20.96	373
	Tax Expenses				
8	(a) Current Tax	20	47.77	5	102.77
	(b) Deferred Tax	-	-1.30	-	-1.30
9	Net Profit / (Loss) for the period	61.21	126.41	15.96	271.53
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	-	-	-	3,256.44
12	Earning per Share (Not Annualized)				
	- Basic & Diluted	2.13	4.40	0.56	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 August 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.
- The Auditors of the Company have carried out a "Limited Review" of the financial results for the quarter ended 30th June 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 : 12/08/2024



For and on behalf of the Board of Directors
Toplight Commercial Limited
Udit Gupta
Udit Gupta
Director (DIN - 00741483)



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 standalone unaudited financial results ('the Statement') of Toplight Commercial Limited ('the Company') for the quarter ended 30 June 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.

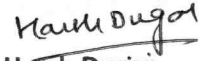
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists 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: 12.08.2024

UDIN: 24309621BKBMZA7843



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