

Date: 14.11.2022

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, 2022, which has been approved and taken on record at the Board Meeting held on Monday, 14th November, 2022, 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 30.09.2022 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

Udit Gupta
Director
(DIN : 00741483)



Statement of Un-Audited Financial Results for the Quarter and Half year ended 30th September 2022

Rs. in Lakhs (except EPS)

Sl. No	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.22	30.06.22	30.09.21	30.09.22	30.09.21	31.03.22
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Income from Operations						
	(a) Revenue from Operations	140.95	125.02	157.52	265.97	294.86	618.02
	(b) Other Operating Income	-	2.31	23.95	2.31	51.64	91.80
	Total Income from Operations (net)	140.95	127.33	181.47	268.28	346.50	709.82
2	Expenses						
	(a) Purchase of Stock-in-Trade	-	-	-	-	-	-
	(b) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-	-	11.30	-	36.43	52.64
	(c) Electric Power & fuel	42.55	43.87	44.26	86.42	85.23	158.24
	(d) Employee benefits expense	33.56	34.56	37.79	68.12	72.64	141.12
	(e) Depreciation and amortization expense	10.96	9.29	10.52	20.25	21.04	42.09
	(f) Municipal Tax	9.95	11.20	2.62	21.15	26.82	61.12
	(g) Other expenses	51.36	21.25	25.12	72.61	35.84	81.37
	Total Expenses	148.38	120.17	131.61	268.55	278.00	536.58
3	Profit / (Loss) from operations before Other Income, Finance costs & Tax	-7.43	7.16	49.86	-0.27	68.50	173.24
4	Other Income	55.01	54.43	68.19	109.44	123.54	263.94
5	Profit / (Loss) before Finance Costs & Tax	47.58	61.59	118.05	109.17	192.04	437.18
6	Finance Costs	-	-	0.01	-	0.10	0.09
7	Profit / (Loss) before Tax	47.58	61.59	118.04	109.17	191.94	437.08
8	Tax Expenses						
	(a) Current Tax	10.00	10.00	20.00	20.00	35.00	98.57
	(b) Deferred Tax	-	-	-	-	-	4.64
9	Net Profit / (Loss) for the period	37.58	51.59	98.04	89.17	156.94	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)	1.31	1.80	3.42	3.11	5.47	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 14 November 2022. 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 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 : 14/11/2022



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 30.09.2022	As at year end 31.03.2022
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	286.71	286.71
(b) Reserves and surplus	2,833.80	2,744.63
(c) Money received against share warrants	-	-
Sub-total - Shareholders' funds	3,120.51	3,031.34
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	219.86	219.86
(d) Long-term provision	-	-
Sub-total - Non-current liabilities	219.86	219.86
5 Current liabilities		
(a) Short-term borrowings	-	-
(b) Trade payables	15.86	13.96
(c) Other current liabilities	12.10	14.14
(d) Short-term provisions	-	-
Sub-total - Current liabilities	27.96	28.10
TOTAL - EQUITY AND LIABILITIES	3,368.33	3,279.30
B ASSETS		
1 Non-current Assets		
(a) Property, Plant & Equipment	42.01	25.98
(b) Investment Property	632.66	647.67
(c) Non current investments	-	-
(d) Deferred tax assets (net)	11.91	11.91
(e) Long-term loans and advances	45.37	45.37
(f) Other non-current assets	17.50	17.50
Sub-total - Non-current assets	749.45	748.43
2 Current Assets		
(a) Current investments	715.34	680.04
(b) Inventories	-	-
(c) Trade receivables	17.42	74.42
(d) Cash and cash equivalents	29.33	316.38
(e) Short-term loans and advances	1,782.90	1,449.17
(f) Other current assets	73.88	10.86
Sub-total - Current assets	2,618.88	2,530.87
Total - Assets	3,368.33	3,279.30



TOPLIGHT COMMERCIALS LIMITED
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2022

Particulars	As at 30/09/2022 Rupees (In Lakhs) (Unaudited)	As at 31/03/2022 Rupees (In Lakhs) (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit / (Loss) before Tax as per Statement of Profit and Loss	109.17	437.09
Adjustments for:		
Depreciation as per books of accounts	20.25	42.09
Interest Paid	-	0.09
Profit on Sale of Investments	-4.30	-21.76
Interest Received	-113.84	-212.59
Other Non Operating Income	-0.46	-0.46
Operating Profit before working Capital Changes	10.82	244.46
Working Capital Changes		
Adjustments for :		
Change in Current Liabilities	-0.14	-55.01
Change in Current Assets	-375.06	-111.19
Cash generated from / (used in) operation	-364.38	78.26
Change in Tax Assets	-	-4.29
Less: Direct Taxes Paid	-20.00	-98.57
Net Cash from / (used in) Operating Activities	-384.38	-24.60
B. CASH FLOW FROM INVESTING ACTIVITIES		
Sale of Fixed Assets	-	1.20
Purchase of Fixed assets	-21.27	-
Profit on Sale of Investments	4.30	21.76
Interest Received	113.84	212.59
Increase in Other Non Operating Income	0.46	-
Net Cash From / (Used in) Investing Activities	97.33	235.55
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase in Borrowings	-	-43.03
Interest Paid	-	-0.09
Net Cash from / (used in) Financing Activities	-	-43.12
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	-287.05	167.83
Cash and Cash Equivalents :		
Cash and Cash Equivalents as at the commencement of the year	316.39	148.56
Cash and Cash Equivalents as at the end of the year	29.33	316.39
	-287.05	167.83





ASHOK KUMAR DUGGAR & ASSOCIATES

Chartered Accountants
GSTN: 19AAJFA2371A1ZV

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 Unaudited Financial Results of Toplight Commercials Limited for the quarter ended 30th September 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: 14/11/2022

UDIN: **22309621 BDAZYF8757**

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