

Toplight Commercials Limited CIN : L51909WB1985PLC039221 Statement of Un-Audited Financial Results for the Quarter ended 30th June 2020					
Rs. in Lakhs (except EPS)					
Sl. No.	Particulars	Quarter ended		Year ended	
		30.06.20 Un-Audited	31.03.20 Audited	30.06.19 Un-Audited	31.03.20 Audited
1	Income from Operations	138.41	180.21	200.52	795.23
	(a) Revenue from Operations	20.84	10.42	13.46	28.65
	(b) Other Operating Income	159.25	190.63	213.98	823.88
	Total Income from Operations (net)			107.33	
2	Expenses	62.31	70.00	25.84	107.33
	a) Purchase of Stock-in-Trade	-73.37	-20.11	-4.11	-25.64
	b) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	41.50	36.74	57.12	187.20
	c) Electric Power & fuel	14.45	15.26	14.43	61.44
	d) Employee benefits expense	12.16	14.35	14.34	57.37
	e) Depreciation and amortization expense	-	135.48	-	135.48
	f) Provision for Doubtful Advance	22.84	22.83	25.71	92.71
	g) Municipal Tax	12.65	33.64	125.50	234.63
	h) Other expenses	92.54	308.19	258.83	850.52
	Total Expenses	66.71	-117.56	-44.85	-26.64
3	Profit / (Loss) from operations before Other Income, Finance costs & Tax	54.97	53.19	52.31	213.08
4	Other Income	121.68	-64.37	7.46	186.44
5	Profit / (Loss) before Finance Costs & Tax	1.48	1.64	2.44	7.73
6	Finance Costs	120.20	-66.01	5.02	178.71
7	Profit / (Loss) before Tax				
8	Tax Expenses	30.00	18.38	-	79.56
	a) Current Tax		5.67		5.67
	b) Deferred Tax	90.20	-90.06	5.02	93.48
9	Net Profit / (Loss) for the period	286.71	286.71	286.71	286.71
10	Paid up Equity Share Capital (Face value of Rs 10 each)				1,990.18
11	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				
12	Earning per Share (Not Annualized) - Basic & Diluted	3.15	-3.14	0.18	3.26

**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 September, 2020. 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 2020 in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015 and have expressed their unqualified opinion.
- Previous Year's figures have been regrouped wherever necessary to correspond with current Year's classification.
- The Company operates in one segment only. Hence, segment wise reporting as per Indian Accounting Standard 108 is not applicable.

For Toplight Commercials Limited  
Udit Gupta (Director - DIN - 00741483)  
Place : Kolkata  
Date : 10/09/2020

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