

Date : 09.02.2024

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 Nine Months ended 31<sup>st</sup> December, 2023, which has been approved and taken on record at the Board Meeting held on Friday, 9<sup>th</sup> February, 2024, along with Limited Review Report of the Statutory Auditors, on the said results.

The said Un-Audited Financial Results for the Quarter and Nine Months ended 31.12.2023 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 2:30 PM and concluded at ~~3:30~~ 3:30 PM.

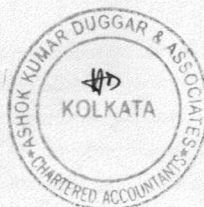
This is for your kind information and record.

Thanking You,

Yours faithfully,  
For Toplight Commercial Limited

*Udit Gupta*

Udit Gupta  
Wholetime Director  
(DIN - 00741483)



## Statement of Un-Audited Financial Results for the Quarter and Nine Months ended 31st December 2023

Rs. in Lakhs (except EPS)

Sl. No	Particulars	Quarter ended			Nine Months ended		Year ended
		31.12.23 Un-Audited	30.09.23 Un-Audited	31.12.22 Un-Audited	31.12.23 Un-Audited	31.12.22 Un-Audited	31.03.23 Audited
1	<b>Income from Operations</b>						
	(a) Revenue from Operations	156.92	135.40	138.33	353.85	404.30	568.55
	(b) Other Operating Income	-	-	-	-	2.31	-
	<b>Total Income from Operations (net)</b>	156.92	135.40	138.33	353.85	406.61	568.55
2	<b>Expenses</b>						
	(a) Electric Power & fuel	27.71	32.47	34.04	85.97	120.46	140.32
	(b) Employee benefits expense	35.16	36.42	32.43	106.09	100.54	133.75
	(c) Depreciation and amortization expense	9.98	9.76	10.12	29.51	30.36	40.48
	(d) Municipal Tax	9.85	9.85	9.85	30.89	31.00	40.84
	(e) Other expenses	50.02	50.80	31.10	141.63	103.72	108.79
	<b>Total Expenses</b>	132.72	139.30	117.54	394.09	386.08	464.18
3	<b>Profit / (Loss) from operations before Other Income, Finance costs &amp; Tax</b>	24.20	-3.90	20.79	-40.24	20.53	104.37
4	<b>Other Income</b>	79.64	79.22	51.35	240.36	160.79	225.16
5	<b>Profit / (Loss) before Finance Costs &amp; Tax</b>	103.84	75.32	72.14	200.12	181.32	329.53
6	<b>Finance Costs</b>	-	-	-	-	-	-
7	<b>Profit / (Loss) before Tax</b>	103.84	75.32	72.14	200.12	181.32	329.53
	<b>Tax Expenses</b>						
8	(a) Current Tax	30	20	35	55	55	75.62
	(b) Deferred Tax	-	-	-	-	-	-3.53
9	<b>Net Profit / (Loss) for the period</b>	73.84	55.32	37.14	145.12	126.32	257.44
10	<b>Paid up Equity Share Capital (Face value of Rs 10 each)</b>	286.71	286.71	286.71	286.71	286.71	286.71
11	<b>Reserve excluding Revaluation Reserves</b>	-	-	-	-	-	3,002.07
12	<b>Earning per Share (Not Annualized)</b>	2.58	1.93	1.30	5.06	4.41	8.98
	- 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 09 February 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 31st December 2023 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 : 09/02/2024



ATTESTED BY  
HARSH DUGAR  
Chartered Accountant  
Membership No 309621

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

Udit Gupta  
Director (DIN - 00741483)

**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 standalone unaudited financial results ('the Statement') of Toplight Commercial Limited ('the Company') for the quarter ended 31 December 2023, 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.

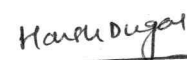
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists 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: 09.02.2024

UDIN: 24309621BKBMRA119

