

Date : 09.11.2023

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, 2023, which has been approved and taken on record at the Board Meeting held on Thursday, 9th November, 2023, along with Limited Review Report of the statutory Auditors, on the said results.

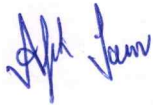
The said Un-Audited Financial Results for the Quarter and Half year ended 30.09.2023 along with the Auditors Limited Review Report pursuant to regulation 33 of the SEBI (LODR) 2015 (as amended), are being sent to you online as an attachment to this letter and are also being uploaded on the Company's 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 2:00 PM and concluded at 3:30 PM.

This is for your kind information and record.

Thanking You,

Yours faithfully,
For Toplight Commercials Limited



Ajit Jain
Company Secretary

Statement of Un-Audited Financial Results for the Quarter and Half year ended 30th September 2023

Rs. in Lakhs (except EPS)

Sl. No	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.23 Un-Audited	30.06.23 Un-Audited	30.09.22 Un-Audited	30.09.23 Un-Audited	30.09.22 Un-Audited	31.03.23 Audited
1	Income from Operations						
	(a) Revenue from Operations	135.40	61.53	140.95	196.93	265.97	568.55
	(b) Other Operating Income	-	-	-	-	2.31	-
	Total Income from Operations (net)	135.40	61.53	140.95	196.93	268.28	568.55
2	Expenses						
	(a) Electric Power & fuel	32.47	25.79	42.55	58.26	86.42	140.32
	(b) Employee benefits expense	36.42	34.50	33.56	70.92	68.12	133.75
	(c) Depreciation and amortization expense	9.76	9.77	10.96	19.53	20.25	40.48
	(d) Municipal Tax	9.85	11.20	9.95	21.05	21.15	40.84
	(e) Other expenses	50.80	40.81	51.36	91.61	72.61	108.79
	Total Expenses	139.30	122.07	148.38	261.37	268.55	464.18
3	Profit / (Loss) from operations before Other Income, Finance costs & Tax	-3.90	-60.54	-7.43	-64.44	-0.27	104.37
4	Other Income	79.22	81.50	55.01	160.72	109.44	225.16
5	Profit / (Loss) before Finance Costs & Tax	75.32	20.96	47.58	96.28	109.17	329.53
6	Finance Costs	-	-	-	-	-	-
7	Profit / (Loss) before Tax	75.32	20.96	47.58	96.28	109.17	329.53
	Tax Expenses						
8	(a) Current Tax	20.00	5.00	10.00	25.00	20.00	75.62
	(b) Deferred Tax	-	-	-	-	-	-3.53
9	Net Profit / (Loss) for the period	55.32	15.96	37.58	71.28	89.17	257.44
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	-	-	-	-	-	3,002.07
12	Earning per Share (Not Annualized)						
	- Basic & Diluted	1.93	0.56	1.31	2.49	3.11	8.98

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 November 2023. 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 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 : 09/11/2023



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



Udit Gupta
 Udit Gupta
 Director (DIN - 00741483)

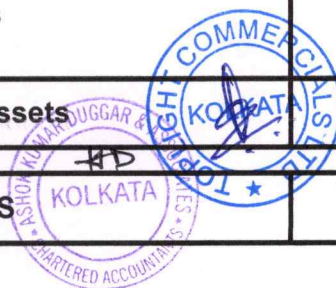
Toplight Commercial Limited

7A, Bentinck Street, Kolkata-700001
 Website : www.toplighttd.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 30.09.2023	As at Year end 31.03.2023
A EQUITY & LIABILITIES		
1 Shareholders' Funds		
(a) Share capital	286.71	286.71
(b) Reserves and surplus	3,072.59	3,002.07
(c) Money received against share warrants	-	-
Sub-total - Shareholders' Funds	3,359.30	3,288.78
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	303.41	100.74
(d) Long-term provision	-	-
Sub-total - Non-Current Liabilities	303.41	100.74
5 Current Liabilities		
(a) Short-term borrowings	-	-
(b) Trade payables	16.55	6.86
(c) Other current liabilities	26.26	21.25
(d) Short-term provisions	-	-
Sub-total - Current Liabilities	42.81	28.11
TOTAL - EQUITY & LIABILITIES	3,705.52	3,417.63
B ASSETS		
1 Non-Current Assets		
(a) Property, Plant & Equipment	30.91	36.20
(b) Investment Property	603.42	617.66
(c) Non current investments	-	-
(d) Deferred tax assets (net)	15.44	15.44
(e) Long-term loans and advances	45.37	45.37
(f) Other non-current assets	17.50	17.50
Sub-total - Non-Current Assets	712.64	732.17
2 Current Assets		
(a) Current investments	376.14	713.29
(b) Inventories	-	-
(c) Trade receivables	1.85	112.39
(d) Cash and cash equivalents	72.34	1,198.16
(e) Short-term loans and advances	2,470.77	612.25
(f) Other current assets	71.78	49.37
Sub-total - Current Assets	2,992.88	2,685.46
TOTAL - ASSETS	3,705.52	3,417.63



TOPLIGHT COMMERCIALS LIMITED
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023

Particulars	As at 30/09/2023 Rupees (In Lakhs) (Unaudited)	As at 31/03/2023 Rupees (In Lakhs) (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit / (Loss) before Tax as per Statement of Profit and Loss	96.28	329.53
Adjustments for :		
Depreciation as per books of accounts	19.53	40.49
Interest Paid	-	-
Profit on Sale of Investments	-21.59	-28.36
Interest Received	-137.39	-186.57
Other Non Operating Income	-0.43	-2.41
Operating Profit before working Capital Changes	-43.60	152.67
Working Capital Changes		
Adjustments for :		
Change in Current Liabilities	14.70	0.01
Change in Current Assets	-1,433.23	727.52
Cash generated from / (used in) operation	-1,462.13	880.20
Change in Tax Assets	-	-0.34
Less: Direct Taxes Paid	-25.00	-75.62
Net Cash from / (used in) Operating Activities	-1,487.13	804.23
B. CASH FLOW FROM INVESTING ACTIVITIES		
Net Proceeds from Sale of Fixed Assets	-	2.98
Addition to Fixed Assets	-	-21.27
Profit on Sale of Investments	21.59	28.36
Interest Received	137.39	186.57
Increase in Other Non Operating Income	0.43	-
Net Cash From / (Used in) Investing Activities	159.40	196.65
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase in Security Deposits	202.66	-119.11
Expenses for Right Issue	-0.75	-
Net Cash from / (used in) Financing Activities	201.91	-119.11
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	-1,125.82	881.77
Cash and Cash Equivalents :		
Cash and Cash Equivalents as at the commencement of the year	1,198.16	316.39
Cash and Cash Equivalents as at the end of the year	72.34	1,198.16
	-1,125.82	881.77





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 and Half year ended 30th September 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

Harsh Dugar

Partner

Membership No. 309621

Date: 09.11.2023

UDIN: 23309621BGWWBT2541

