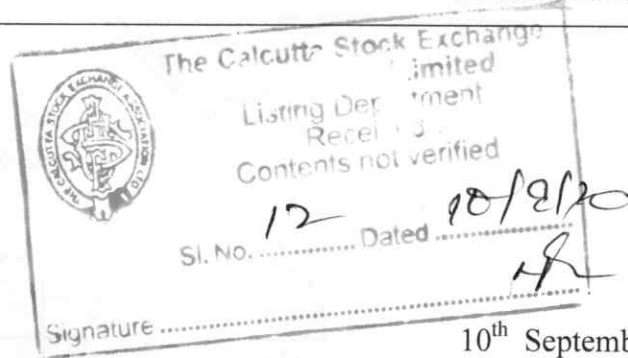


Toplight Commercials Limited

7A, Bentinck Street, Kolkata-700001
Tel : (033) 2248 4400 / 7676
E-mail : toplightkol@gmail.com
CIN:L51909WB1985PLC039221

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



10th September, 2020

Dear Sir,

Enclosed please find herewith the following :-

1. Limited Review Report for the quarter ended 30.06.2020.
2. Un-audited Result for the quarter ended 30.06.2020.

Please acknowledge & oblige.

Thanking you,

Yours faithfully,

For TOPLIGHT COMMERCIALS LTD.

Udit Gupta

Director.

Enclo : as above

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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	31.03.20	30.06.19	31.03.20
		Un-Audited	Audited	Un-Audited	Audited
1	Income from Operations				
	(a) Revenue from Operations	138.41	180.21	200.52	795.23
	(b) Other Operating Income	20.84	10.42	13.46	28.65
	Total Income from Operations (net)	159.25	190.63	213.98	823.88
2	Expenses				
	a) Purchase of Stock-in-Trade	62.31	70.00	25.84	107.33
	b) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-73.37	-20.11	-4.11	-25.64
	c) Electric Power & fuel	41.50	36.74	57.12	187.20
	d) Employee benefits expense	14.45	15.26	14.43	61.44
	e) Depreciation and amortization expense	12.16	14.35	14.34	57.37
	f) Provision for Doubtful Advance	-	135.48	-	135.48
	g) Municipal Tax	22.84	22.83	25.71	92.71
	h) Other expenses	12.65	33.64	125.50	234.63
	Total Expenses	92.54	308.19	258.83	850.52
3	Profit / (Loss) from operations before Other Income, Finance costs & Tax	66.71	-117.56	-44.85	-26.64
4	Other Income	54.97	53.19	52.31	213.08
5	Profit / (Loss) before Finance Costs & Tax	121.68	-64.37	7.46	186.44
6	Finance Costs	1.48	1.64	2.44	7.73
7	Profit / (Loss) before Tax	120.20	-66.01	5.02	178.71
8	Tax Expenses				
	a) Current Tax	30.00	18.38	-	79.56
	b) Deferred Tax		5.67		5.67
9	Net Profit / (Loss) for the period	90.20	-90.06	5.02	93.48
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 as per balance sheet of previous accounting year	-	-	-	1,990.18
12	Earning per Share (Not Annualized) - Basic & Diluted	3.15	-3.14	0.18	3.26

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A	Particulars of Shareholding				
1	Public Shareholding				
	- Number of Shares	15,92,360	15,92,360	15,92,360	15,92,360
	- Percentage of Shareholding	55.54	55.54	55.54	55.54
2	Promoters and Promoter Group Shareholding				
	a) Pledged / Encumbered				
	- Number of Shares	-	-	-	-
	- Percentage of Shares (as % of the total shareholding of promoter and promoter group)	-	-	-	-
	- Percentage of shares (as % of the total share capital of the Company)	-	-	-	-
	b) Non-encumbered				
	- Number of Shares	12,74,700	12,74,700	12,74,700	12,74,700
	- Percentage of shares (as % of the total shareholding of promoter and promoter group)	100	100	100	100
	- Percentage of share (as % of the total share capital of the Company)	44.46	44.46	44.46	44.46
Quarter ended 30.06.2020					
B	INVESTORS COMPLAINTS				
	Pending at the beginning of the quarter			Nil	
	Received during the quarter			Nil	
	Disposed of during the quarter			Nil	
	Remaining unresolved at the end of the quarter			Nil	

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 / 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 : 10/09/2020

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

Udit Gupta
 Udit Gupta
 Director (DIN - 00747483)

Ashok Amit & Co.
Chartered Accountants

33/1, N. S. Road
344 Marshall House
Kolkata 700001

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 June 2020, except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. Attention is drawn to the fact that the figures for the quarter ended 31st March 2020 as reported in these financial results are the balancing figures between audited figures in respect of the full financial year and the published year to date figure upto the end of the third quarter of the previous financial year.

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 thereunder 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 Amit & Co.
Chartered Accountants
Firm's registration number 322338E



Ashok Agrawal
Partner
Membership number: 050941

Place: Kolkata
Dated: the 10th day of September 2020
UDIN:

