Toplight Commercials Limited

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

Date : 13.08.2026

To
The Secretary
The Calcutta Stock Exchange Limited
7, Lyons Range
Kolkata – 700 001

Scrip Code : 030090

Sub : Outcome of Board Meeting

We would like to inform you that Board of Directors at the meeting held on Thursday, the 13th day of August, 2026 considered and approved, inter-alia, the following business:

(i) The Un-Audited Financial Results of the Company for the Quarter ended 30th June, 2026;

(ii) Notice convening the 41st Annual General Meeting of the Company to be held on Thursday, the 24th September, 2026 at 11:30 A.M at the Registered Office of the Company at 7A, Bentinck Street, Kolkata – 700 001.

(iii) Based on the recommendation of Nomination and Remuneration Committee, the Board of Directors of the company also considered and approved the re-appointment of Mr. Udit Gupta (DIN: 00741483) as a Whole Time Director of the company for a period of 3 years w.e.f. 1st April, 2027 till 31st March, 2030, subject to approval of shareholders of the Company at the ensuing Annual General Meeting. In this regard and in accordance with Listing Regulations, please find enclosed herewith detailed information as required under Regulations 30 read with Schedule III of Listing Regulations and SEBI Master Circular bearing Ref. No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, in respect of re-appointment of the Mr. Udit Gupta as **"Annexure- A"**.

(iv) Based on the recommendation of Nomination and Remuneration Committee, the Board of Directors of the company also considered and approved the re-appointment of Mrs. Kumkum Gupta (DIN: 00499986) as a Whole Time Director of the company for a period of 3 years w.e.f. 1st April, 2027 till 31st March, 2030, subject to approval of shareholders of the Company at the ensuing Annual General Meeting. In this regard and in accordance with Listing Regulations, please find enclosed herewith detailed information as required under Regulations 30 read with Schedule III of Listing Regulations and SEBI Master Circular bearing Ref. No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, in respect of re-appointment of the Mrs. Kumkum Gupta as **"Annexure- B"**.

(v) Based on the recommendation of Nomination and Remuneration Committee, the Board of Directors of the company also considered and approved the re-appointment of Mr. Bimal Gupta (DIN: 00660977), as a Whole Time Director of the company for a period of 3 years w.e.f. 1st April, 2027 till 31st March, 2030, subject to approval of shareholders of the Company at the ensuing Annual General Meeting. In this regard and in accordance with Listing regulations, please find enclosed herewith detailed information as required under Regulations 30 read with Schedule III of Listing Regulations and SEBI Master Circular bearing Ref. No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, in respect of re-appointment of the Mr. Bimal Gupta as **"Annexure- C"**.

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(vi) In compliance with Section 91 of the Companies Act, 2013 read with relevant rules thereunder and Regulation 42 of the SEBI (LODR) Regulations, 2015, the Register of Members and Share Transfer Books of the Company will remain closed from Friday, 18th September, 2026 till Thursday, 24th September, 2026 (both days inclusive) for the purpose of the Annual General Meeting;

(vii) In compliance with the Regulation 44 of the SEBI (LODR) Regulations, 2015, the Company has fixed 17th September, 2026 as the Cut Off date to determine the entitlement of voting rights of members for voting in the ensuing Annual General Meeting scheduled to be held on 24th September, 2026. The E-Voting period will commence on 21st September, 2026 (9:00 A.M.) and ends on 23th September, 2026 (5:00 P.M.) The Company would be availing e-voting services of Central Depository Services (India) Limited (CDSL).

The said Un-Audited Financial Results for the Quarter ended 30.06.2026 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 attachments 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 11:30 A.M. and concluded at 1:30 P.M.

This is for your kind information and records.

Thanking You.

Yours faithfully,
For **Toplight Commercials Limited**

AJIT JAIn

Digitally signed by AJIT JAIn
Date: 2026.08.13 13:29:20 +05'30'

Ajit Jain
Company Secretary & Compliance Officer

“Annexure- A”

Detailed Information as required under Regulation 30 read with Schedule III of Listing Regulations and SEBI Master Circular bearing Ref. No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

Re-appointment of Mr. Udit Gupta (DIN: 00741483) as Whole Time Director of the Company;

Sl. No.	Particulars	Details
1.	Reason for Change viz. re- appointment	Re-appointment
2.	Date of re-appointment & terms of re- appointment	Based on the recommendation of the Nomination and Remuneration Committee and subject to approval of the Shareholders of the Company at the ensuing AGM, Mr. Udit Gupta (DIN: 00741483) has been re-appointed as Whole Time Director of the Company for a period of 3 years w.e.f. 1st April, 2027 till 31st March, 2030. He shall be paid Remuneration upto Rs. 9 Lakhs per month and shall be liable to Retire by Rotation.
3.	Brief profile (in case of appointment);	Is vastly experienced in Finance, Investment Planning, Accounts and Operations Management.
4.	Disclosure of relationships between directors (in case of appointment of a Director)	Mr. Udit Gupta is husband of Mrs. Neha Gupta, Non-Executive Director and son of Mr. Bimal Gupta and Mrs. Kumkum Gupta Whole-time Directors of the Company.

"Annexure- B"

Detailed Information as required under Regulation 30 read with Schedule III of Listing Regulations and SEBI Master Circular bearing Ref. No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

Re-appointment of Mrs. Kumkum Gupta (DIN: 00499986) as Whole Time Director of the Company;

Sl. No.	Particulars	Details
1.	Reason for Change viz. re- appointment	Re-appointment
2.	Date of re-appointment & terms of re- appointment	Based on the recommendation of the Nomination and Remuneration Committee and subject to approval of the Shareholders of the Company at the ensuing AGM, Mrs. Kumkum Gupta (DIN: 00499986) has been re-appointed as Whole Time Director of the Company for a period of 3 years w.e.f. 1st April, 2027 till 31st March, 2030. She shall be paid Remuneration upto Rs. 9 Lakhs per month and shall be liable to Retire by Rotation.
3.	Brief profile (in case of appointment);	Is vastly experienced in the Real Estate Business and has Knowledge of various aspects relating to the Company's affairs.
4.	Disclosure of relationships between directors (in case of appointment of a Director)	Mrs. Kumkum Gupta is wife of Mr. Bimal Gupta, Whole-time director and mother of Mr. Udit Gupta, Whole-time Director and mother-in-law of Mrs. Neha Gupta, Non-Executive Director of the Company.

"Annexure- C"

Detailed Information as required under Regulation 30 read with Schedule III of Listing Regulations and SEBI Master Circular bearing Ref. No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

Re-appointment of Mr. Bimal Gupta (DIN: 00660977) as Whole Time Director of the Company;

Sl. No.	Particulars	Details
1.	Reason for Change viz. re- appointment	Re-appointment
2.	Date of re-appointment & terms of re- appointment	Based on the recommendation of the Nomination and Remuneration Committee and subject to approval of the Shareholders of the Company at the ensuing AGM, Mr. Bimal Gupta (DIN: 00660977) has been re-appointed as Whole Time Director of the Company for a period of 3 years w.e.f. 1st April, 2027 till 31st March, 2030. He shall be paid Remuneration upto Rs. 9 Lakhs per month and shall be liable to Retire by Rotation.
3.	Brief profile (in case of appointment);	Is vastly experienced in the Real Estate Business and operations of the Company.
4.	Disclosure of relationships between directors (in case of appointment of a Director)	Mr. Bimal Gupta is husband of Mrs. Kumkum Gupta, Whole-time director and father of Mr. Udit Gupta, Whole-time Director and father-in-law of Mrs. Neha Gupta, Non-Executive Director of the Company.

ASHOK KUMAR DUGGAR & ASSOCIATES
Chartered Accountants
GSTN: 19AAIFA2371A1ZV

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 standalone unaudited financial results ('the Statement') of Toplight Commercials Limited ('the Company') for the quarter ended 30 June 2026, 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: 13.08.2026
UDIN: 26309621UGJPJY9842

ASHOK KUMAR DUGGAR & ASSOCIATES
KOLKATA
CHARTERED ACCOUNTANTS

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Toplight Commercials Limited

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2026

Rs. in Lakhs (except EPS)

Sl. No	Particulars	Quarter ended			Year ended
		30.06.2026 Un-Audited	31.03.2026 Audited	30.06.2025 Un-Audited	31.03.2026 Audited
1	**Income from Operations**				
	(a) Revenue from Operations	150.52	274.15	138.13	695.12
	(b) Other Operating Income	-	-	-	-
	Total Income from Operations (net)	150.52	274.15	138.13	695.12
2	**Expenses**				
	(a) Electric Power & Fuel	25.57	19.09	32.32	102.04
	(b) Employees Benefit Expenses	48.14	49.71	44.51	194.08
	(c) Depreciation and Amortization Expenses	10.92	9.44	8.14	37.74
	(d) Municipal Tax	15.05	15.06	15.05	61.65
	(e) Other Expenses	25.75	44.28	25.71	176.36
	Total Expenses	125.43	137.58	125.73	571.87
3	**Profit / (Loss) from Operations before Other Income, Finance costs & Tax**	25.09	136.57	12.40	123.25
4	**Other Income**	133.90	84.55	96.06	372.15
5	**Profit / (Loss) before Finance Costs & Tax**	158.99	221.12	108.46	495.40
6	**Finance Costs**	-	-	-	-
7	**Profit / (Loss) before Tax**	158.99	221.12	108.46	495.40
8	**Tax Expenses**				
	(a) Current Tax	40	55.91	27	123.91
	(b) Deferred Tax	-	10.11	-	10.11
9	**Net Profit / (Loss) for the period**	118.99	155.10	81.46	361.38
10	**Paid up Equity Share Capital (Face value of Rs 10 each)**	425.62	425.62	425.62	425.62
11	**Reserve excluding Revaluation Reserves**	-	-	-	3,863.37
12	**Earning per Share (Not Annualized)** - Basic & Diluted	2.80	3.65	1.91	8.49

NOTES:

1 The above financial results were reviewed by the Audit Committee and taken on record at the meeting of the Board of Directors held on 13th August 2026. 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.

2 The Auditors of the Company have carried out a "Limited Review" of the financial results for the Quarter ended 30th June 2026 in terms of Regulation 33 of the SEBI (LODR) Regulation,2015 and have expressed their unqualified opinion.

3 Previous Year's figures have been regrouped / reclassified wherever necessary to correspond with currect Year's classification / disclosure.

4 The Company operates in one segment only. Hence, segment wise reporting as per Indian Accounting Standard 108 is not applicable.

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

Place : Kolkata
Date : 13/08/2026

ASHOK KUMAR DUGGAR & ASSOCIATES CHARTERED ACCOUNTANTS KOLKATA

TOPLIGHT COMMERCIALS LTD. KOLKATA

Udit Gupta

Udit Gupta
Director (DIN - 00741483)