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 : 13.11.2026

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

Sub : Outcome of Board Meeting – Financial Results

Ref : Scrip Code 030090

Dear Sir/Madam,

Pursuant to Regulation 30 and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we are enclosing herewith the Un-Audited Financial Results of the Company for the Quarter and Half Year ended 30th September, 2026 which has been approved and taken on record at the Board Meeting held on Friday 13th November, 2026, along with the Limited Review Report of the statutory Auditors on the said Results.

The meeting of the Board of Directors commenced at 2 PM and concluded at 3 PM

This is for your kind information and record.

Thanking you,

Yours faithfully,
For Toplight Commercials Ltd.

AJIT JAIn
Digitally signed by AJIT JAIn
Date: 2026.11.13 14:59:21 +05'30'

Ajit Jain
Company Secretary & Compliance Officer

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 and Half year ended 30th September 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

ASHOK KUMAR DUGGAR & ASSOCIATES * KOLKATA * CHARTERED ACCOUNTANTS

Harsh Dugar
Partner
Membership No. 309621
Date: 13.11.2026
UDIN: 26309621VTKDOE9026

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STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2026

Rs. in Lakhs (except EPS)

Sl. No	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.26 Un-Audited	30.06.26 Un-Audited	30.09.25 Un-Audited	30.09.26 Un-Audited	30.09.25 Un-Audited	31.03.26 Audited
1	**Income from Operations**						
	(a) Revenue from Operations	166.45	150.52	142.79	316.97	280.92	695.12
	(b) Other Operating Income	-	-	-	-	-	-
	Total Income from Operations (net)	166.45	150.52	142.79	316.97	280.92	695.12
2	**Expenses**						
	(a) Electric Power & Fuel	28.58	25.57	29.55	54.15	61.87	102.04
	(b) Employees Benefit Expenses	47.66	48.14	50.60	95.80	95.11	194.08
	(c) Depreciation and Amortization Expenses	6.66	10.92	8.14	17.58	16.28	37.74
	(d) Municipal Tax	16.49	15.05	16.49	31.54	31.54	61.65
	(e) Other Expenses	54.73	25.75	64.62	80.48	90.33	176.36
	Total Expenses	154.12	125.43	169.40	279.55	295.13	571.87
3	**Profit / (Loss) from Operations before Other Income, Finance costs & Tax**	12.33	25.09	-26.61	37.42	-14.21	123.25
4	**Other Income**	85.11	133.90	91.25	219.01	187.31	372.15
5	**Profit / (Loss) before Finance Costs & Tax**	97.44	158.99	64.64	256.43	173.10	495.40
6	**Finance Costs**	-	-	-	-	-	-
7	**Profit / (Loss) before Tax**	97.44	158.99	64.64	256.43	173.10	495.40
8	**Tax Expenses**						
	(a) Current Tax	20	40	16	60	43	123.91
	(b) Deferred Tax	-	-	-	-	-	10.11
9	**Net Profit / (Loss) for the period**	77.44	118.99	48.64	196.43	130.10	361.38
10	**Paid up Equity Share Capital (Face value of Rs 10 each)**	425.62	425.62	425.62	425.62	425.62	425.62
11	**Reserve excluding Revaluation Reserves**	-	-	-	-	-	3,863.37
12	**Earning per Share (Not Annualized)** - Basic & Diluted	1.82	2.80	1.14	4.62	3.06	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 November 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 September 2026 in terms of Regulation 33 of the SEBI (LODR) Regulations,2015 and have expressed their unqualified opinion.

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

Place : Kolkata
Date : 13/11/2026

ASHOK KUMAR DUGGAR & ASSOCIATES * KOLKATA * CHARTERED ACCOUNTANTS

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

TOPLIGHT COMMERCIALS LTD. KOLKATA

Udit Gupta
Udit Gupta
Director (DIN - 00741483)

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Toplight Commercials Limited

Statement of Assets and Liabilities

(Rs. in Lakhs)

Particulars	As at Half Year end 30.09.2026	As at Year end 31.03.2026
A EQUITY & LIABILITIES		
1 Shareholders' Funds		
(a) Share Capital	**425.62**	**425.62**
(b) Reserves and Surplus	**4,059.79**	**3,863.37**
(c) Money received against Share Warrants	-	-
Sub-Total - Shareholders' Funds	**4,485.41**	**4,288.99**
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	**230.07**	**230.07**
(d) Long-Term Provisions	-	-
Sub-Total - Non-Current Liabilities	**230.07**	**230.07**
5 Current Liabilities		
(a) Short-Term Borrowings	-	-
(b) Trade Payables	**15.30**	**6.89**
(c) Other Current Liabilities	**16.74**	**41.09**
(d) Short-Term Provisions	-	-
Sub-Total - Current Liabilities	**32.04**	**47.98**
TOTAL - EQUITY & LIABILITIES	**4,747.52**	**4,567.04**
B ASSETS		
1 Non-Current Assets		
(a) Property, Plant & Equipment	**36.43**	**45.43**
(b) Investment Property	**485.65**	**536.46**
(c) Non Current Investments	-	-
(d) Deferred Tax Assets (net)	**11.56**	**11.56**
(e) Long-Term Loans and Advances	**45.37**	**45.37**
(f) Other Non-Current Assets	**17.50**	**17.50**
Sub-Total - Non-Current Assets	**596.51**	**656.32**
2 Current Assets		
(a) Current Investments	**631.25**	**307.74**
(b) Inventories	-	-
(c) Trade Receivables	**10.11**	**143.63**
(d) Cash and Cash Equivalents	**97.43**	**75.80**
(e) Short-Term Loans and Advances	**3,377.50**	**3,350.07**
(f) Other Current Assets	**34.72**	**33.48**
Sub-Total - Current Assets	**4,151.01**	**3,910.72**
TOTAL - ASSETS	**4,747.52**	**4,567.04**

ASHOK KUMAR DUGGAR & ASSOCIATES * CHARTERED ACCOUNTANTS * KOLKATA

TOPLIGHT COMMERCIALS LTD. KOLKATA

TOPLIGHT COMMERCIALS LIMITED

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

Rupees (In Thousands)

	Half Year ended 30.09.2026 (Unaudited)	Year ended 31.03.2026 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit / (Loss) before Tax as per Statement of Profit and Loss	**25,641.86**	49,539.63
Adjustments for:		
Depreciation as per books of accounts	**1,758.70**	3,773.54
Profit on Sale of Investments	**-1,865.88**	-587.75
Interest Received	**-17,654.07**	-35,700.92
Dividend Received	**-194.18**	-128.72
Gain/Reversal of Loss from measuring Investments at FVTPL	**-2,186.39**	-61.12
Indemnification of Loss on Motor Car	**-**	-676
Proceeds on Salvage Value of Motor Car	**-**	-59.02
Indemnification of Loss at Gariahaat Mall (Net)	**1,372.06**	-
Other Income from INVIT	**-1.01**	-1.78
Operating Profit before Working Capital changes	**6,871.09**	16,097.85
Working Capital Changes		
Adjustments for :		
Change in Current Liabilities	**-1,594.41**	640.14
Change in Current Assets	**-21,749.51**	-46,209.95
Cash generated from / (used in) operations	**-16,472.83**	-29,471.95
Change in Tax Assets	**-116.03**	-268.77
Less: Direct Taxes Paid	**-6,000**	-12,390.56
Net Cash from / (used in) Operating Activities	**-22,588.86**	-42,131.28
B. CASH FLOW FROM INVESTING ACTIVITIES		
Insurance Claim Received on Fixed Assets (Net of Reinstatement)	**2,929.38**	838
Addition to Fixed Assets	**-78.63**	-3,187.85
Profit on Sale of Investments	**1,865.88**	587.75
Interest Received	**17,654.07**	35,700.92
Dividend Received	**194.18**	128.72
Gain/Reversal of Loss from measuring Investments at FVTPL	**2,186.39**	61.12
Other Income from INVIT	**1.01**	1.78
Net Cash From / (Used in) Investing Activities	**24,752.28**	34,130.44
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase/(Decrease) in Security Deposits	**-**	60
Net Cash from / (used in) Financing Activities	**-**	60
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	**2,163.42**	-7,940.84
Cash and Cash Equivalents :		
Cash and Cash Equivalents as at the commencement of the Period	**7,579.99**	15,520.83
Cash and Cash Equivalents as at the end of the Period	**9,743.41**	7,579.99
	2,163.42	-7,940.84

ASHOK KUMAR DUGGAR & ASSOCIATES * CHARTERED ACCOUNTANTS * KOLKATA

TOPLIGHT COMMERCIALS LTD. KOLKATA