

Toplight Commercials Limited
CIN : L51909WB1985PLC039221
Statement of Un-Audited Financial Results for the Quarter ended 30th June 2021
Rs. in Lakhs (except EPS)

PARTICULARS	Quarter ended			Year ended
	30.06.21	31.03.21	30.06.20	31.03.21
	Un-Audited	Audited	Un-Audited	Audited
1 Income from Operations	137.34	157.89	138.41	619.14
(a) Revenue from Operations	27.69	35.49	20.84	322.41
(b) Other Operating Income	165.03	193.38	159.25	941.55
2 Total Income from Operations (net)	---	21.51	62.31	224.38
2 Expenses	---	21.51	62.31	224.38
(a) Purchase of Stock-in-Trade	25.13	3.76	-73.37	68.23
(b) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	40.97	38.69	41.50	170.03
(c) Electric Power & fuel	34.85	15.07	14.45	59.79
(d) Employee benefits expense	10.52	12.18	12.16	48.66
(e) Depreciation and amortization expense	24.19	22.18	22.84	73.53
(f) Municipal Tax	10.72	32.00	12.65	86.23
(g) Other expenses	146.38	145.39	92.54	730.85
3 Profit / (Loss) from operations before Other Income, Finance costs & Tax	18.65	47.99	66.71	210.70
4 Other Income	55.35	44.87	54.97	317.83
5 Profit / (Loss) before Finance Costs & Tax	74.00	92.86	121.68	528.53
6 Finance Costs	0.09	0.17	1.48	4.08
7 Profit / (Loss) before Tax	73.91	92.69	120.20	524.45
8 Tax Expenses	15.00	117.55	30.00	197.55
(a) Current Tax	---	-0.20	---	-0.20
(b) Deferred Tax	58.91	-24.66	90.20	327.10
9 Net Profit / (Loss) for the period	286.71	286.71	286.71	286.71
10 Paid up Equity Share Capital (Face value of Rs 10 each)	---	---	---	2,410.76
11 Reserve excluding Revaluation Reserves - Basic & Diluted	2.05	-0.86	3.15	11.41

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 12 August 2021. 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 2021 in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015 and have expressed their unqualified opinion.
- Previous Year's figures have been reclassified wherever necessary to correspond with current Year's classification.
- The Company operates in one segment only. Hence, segment wise reporting as per Indian Accounting Standard 108 is not applicable.

For Toplight Commercials Limited
Udit Gupta (Director - DIN : 00741483)

Place : Kolkata
Date : 12/08/2021

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