

THURSDAY, FEBRUARY 11, 2021

23

Toplight Commercials Limited CIN : L51909WB1985PLC039221 Statement of Un-Audited Financial Results for the Quarter ended 31st December 2020 Rs. in Lakhs (except EPS)					
Sl. No.	PARTICULARS	Quarter Ended		Year Ended	
		31.12.20	30.09.20	31.12.19	31.03.20
		Un-Audited	Un-Audited	Un-Audited	Audited
1	Income from Operations				
(a)	Revenue from Operations	161.07	161.77	192.90	795.23
(b)	Other Operating Income	57.42	208.66	3.92	28.65
	Total Income from Operations (net)	218.49	370.43	196.82	823.88
2	Expenses				
(a)	Purchase of Stock-in-Trade	103.97	36.59	—	107.33
(b)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	25.37	112.47	5.03	-25.64
(c)	Electric Power & fuel	41.01	48.83	41.32	187.20
(d)	Employee benefits expense	16.36	13.91	14.50	61.44
(e)	Depreciation and amortization expense	12.16	12.16	14.34	57.37
(f)	Provision for Doubtful Advance	—	—	—	135.48
(g)	Municipal Tax	4.32	24.19	19.81	92.71
(h)	Other expenses	25.94	15.64	34.70	234.63
	Total Expenses	229.13	263.79	129.70	850.52
3	Profit / (Loss) from operations before Other Income, Finance costs & Tax	-10.64	106.64	67.12	-26.64
4	Other Income	155.60	62.39	53.85	213.08
5	Profit / (Loss) before Finance Costs & Tax	144.96	169.03	120.97	186.44
6	Finance Costs	1.02	1.41	1.65	7.73
7	Profit / (Loss) before Tax	143.94	167.62	119.32	178.71
8	Tax Expenses				
a)	Current Tax	15.00	35.00	29.83	79.56
b)	Deferred Tax	—	—	—	5.67
9	Net Profit / (Loss) for the period	128.94	132.62	89.49	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	—	—	—	2,083.66
12	Earning per Share (Not Annualized) - Basic & Diluted	4.50	4.63	3.12	3.26

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 February 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 the tender.
- The auditors of the Company have carried out a "Limited Review" of the financial results for the quarter ended 31st December 2020 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.

Place : Kolkata
Date : 10/02/2021

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

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