

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

10<sup>th</sup> February 2021

**Ref : Scrip Code 030090**

Dear Sir,

Enclosed please find herewith the following :-

1. Limited Review Report for the quarter ended 31.12.2020
2. Un-Audited Result for the quarter ended 31.12.2020

Please acknowledge & oblige.

Thanking you,

Yours faithfully,

For TOPLIGHT COMMERCIALS LTD.

*Udit Gupta*

Udit Gupta  
Director (DIN : 00741483)

Encl : as above



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
<b>1</b>	<b>Income from Operations</b>				
	(a) Revenue from Operations	161.07	161.77	192.90	795.23
	(b) Other Operating Income	57.42	208.66	3.92	28.65
	<b>Total Income from Operations (net)</b>	<b>218.49</b>	<b>370.43</b>	<b>196.82</b>	<b>823.88</b>
<b>2</b>	<b>Expenses</b>				
	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
	<b>Total Expenses</b>	<b>229.13</b>	<b>263.79</b>	<b>129.70</b>	<b>850.52</b>
<b>3</b>	<b>Profit / (Loss) from operations before Other Income, Finance costs &amp; Tax</b>	<b>-10.64</b>	<b>106.64</b>	<b>67.12</b>	<b>-26.64</b>
<b>4</b>	<b>Other Income</b>	<b>155.60</b>	<b>62.39</b>	<b>53.85</b>	<b>213.08</b>
<b>5</b>	<b>Profit / (Loss) before Finance Costs &amp; Tax</b>	<b>144.96</b>	<b>169.03</b>	<b>120.97</b>	<b>186.44</b>
<b>6</b>	<b>Finance Costs</b>	<b>1.02</b>	<b>1.41</b>	<b>1.65</b>	<b>7.73</b>
<b>7</b>	<b>Profit / (Loss) before Tax</b>	<b>143.94</b>	<b>167.62</b>	<b>119.32</b>	<b>178.71</b>
	<b>Tax Expenses</b>				
<b>8</b>	a) Current Tax	15.00	35.00	29.83	79.56
	b) Deferred Tax				5.67
<b>9</b>	<b>Net Profit / (Loss) for the period</b>	<b>128.94</b>	<b>132.62</b>	<b>89.49</b>	<b>93.48</b>
<b>10</b>	<b>Paid up Equity Share Capital (Face value of Rs 10 each)</b>	<b>286.71</b>	<b>286.71</b>	<b>286.71</b>	<b>286.71</b>
<b>11</b>	<b>Reserve excluding Revaluation Reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,083.66</b>
<b>12</b>	<b>Earning per Share (Not Annualized)</b>				
	- Basic & Diluted	4.50	4.63	3.12	3.26

# Toplight Commercials Limited

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

A	Particulars of Shareholding				
1	Public Shareholding				
	- Number of Shares	1,592,360	1,592,360	1,592,360	1,592,360
	- 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	1,274,700	1,274,700	1,274,700	1,274,700
	- 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 31.12.2020					
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 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 thereunder.
- 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 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 : 10/02/2021

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

*Udit Gupta*  
Udit Gupta  
Director (DIN - 00741483)

**Auditor's Review Report**

The Board of Directors  
Toplight Commercial Limited  
7A, Bentinck Street  
1<sup>st</sup> Floor  
Kolkata 700001

We have reviewed the accompanying Statement of Unaudited Financial Results of Toplight Commercial Limited for the quarter ended 31<sup>st</sup> December 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.

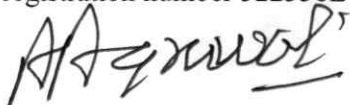
This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 5<sup>th</sup> 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 10<sup>th</sup> day of February 2021  
UDIN: