

Date : 11.02.2022

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

Sub : Outcome of Board Meeting

Ref: Scrip Code 030090

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we are forwarding herewith the Un-Audited Financial Results of the Company for the quarter and nine months ended 31st December, 2021, which has been approved and taken on record at the Board Meeting held on Friday, 11th February, 2022, along with Limited Review Report of the statutory Auditors on the said result.

The meeting of the Board of Directors commenced at 2:00 P.M. and concluded at 4:30 P.M.

Kindly take the above on record.

Thanking you,

Yours faithfully,

For Toplight Commercials Ltd.



Udit Gupta

Director

(DIN: 00741483)

Statement of Un-Audited Financial Results for the Quarter and Nine Months ended 31st December 2021

Rs. in Lakhs (except EPS)

Sl. No	Particulars	Quarter ended			Nine Months ended		Year ended
		31.12.21 Un-Audited	30.09.21 Un-Audited	31.12.20 Un-Audited	31.12.21 Un-Audited	31.12.20 Un-Audited	31.03.21 Audited
1	Income from Operations						
	(a) Revenue from Operations	153.38	157.52	161.07	448.24	461.25	619.14
	(b) Other Operating Income	24.09	23.95	57.42	75.73	286.92	322.41
	Total Income from Operations (net)	177.47	181.47	218.49	523.97	748.17	941.55
2	Expenses						
	(a) Purchase of Stock-in-Trade	-	-	103.97	-	202.87	224.38
	(b) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	8.24	11.30	25.37	44.67	64.47	68.23
	(c) Electric Power & fuel	35.44	44.26	41.01	120.67	131.34	170.03
	(d) Employee benefits expense	34.37	37.79	16.36	107.01	44.72	59.79
	(e) Depreciation and amortization expense	10.52	10.52	12.16	31.56	36.48	48.66
	(f) Municipal Tax	17.33	2.62	4.32	44.15	51.35	73.53
	(g) Other expenses	23.41	25.12	25.94	59.25	54.23	86.23
	Total Expenses	129.31	131.61	229.13	407.31	585.46	730.85
3	Profit / (Loss) from operations before Other Income, Finance costs & Tax	48.16	49.86	-10.64	116.66	162.71	210.70
4	Other Income	63.58	68.19	155.60	187.12	272.96	317.83
5	Profit / (Loss) before Finance Costs & Tax	111.74	118.05	144.96	303.78	435.67	528.53
6	Finance Costs	0.01	0.01	1.02	0.11	3.91	4.08
7	Profit / (Loss) before Tax	111.73	118.04	143.94	303.67	431.76	524.45
	Tax Expenses						
8	(a) Current Tax	25	20	15	60	80	197.55
	(b) Deferred Tax	-	-	-	-	-	-0.20
9	Net Profit / (Loss) for the period	86.73	98.04	128.94	243.67	351.76	327.10
10	Paid up Equity Share Capital (Face value of Rs 10 each)	286.71	286.71	286.71	286.71	286.71	286.71
11	Reserve excluding Revaluation Reserves	-	-	-	-	-	2,410.76
12	Earning per Share (Not Annualized)	3.03	3.42	4.50	8.50	12.27	11.41
	- Basic & Diluted						

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 11 February 2022. 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 2021 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 : 11/02/2022



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

Udit Gupta
 Udit Gupta
 Director (DIN - 00741483)

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 Unaudited Financial Results of Toplight Commercials Limited for the quarter ended 31st December 2021, 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.

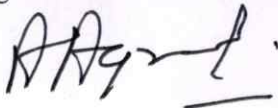
This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 5th 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 11th day of February 2022
UDIN: 22050941ABIYCT9472

