

# PUNCTUAL TRADING LIMITED

Regd. Off.: 11-B, Mittal Tower, Free Press Journal Marg, Nariman Point, Mumbai 400 021

Tel. No. : 022-61155300 Email add : punctualtradingltd@gmail.com

CIN : L67120MH1986PLC039919

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**09<sup>th</sup> November 2023**

To,  
The Manager-Listing Compliances  
**BSE Limited**  
Mumbai- 400001

Dear Sir,

**Sub : Outcome of the Board Meeting; Unaudited Financial Results & Limited Review Report for the quarter and half year ended 30<sup>th</sup> September 2023.**

**Re : Scrip Code 512461**

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This is to inform you that the Board of Directors at its meeting held today, i.e. on Thursday, 09<sup>th</sup> November 2023, inter alia, approved and taken on record the following :

- 1) Unaudited financial results of the Company for the quarter and half year ended 30<sup>th</sup> September 2023.
- 2) Limited Review Report for the quarter and half year ended 30<sup>th</sup> September 2023.
- 3) Related Party Transaction Statement for the half year ended 30<sup>th</sup> September 2023.

Extract of the unaudited financial results for the quarter and half year ended 30<sup>th</sup> September 2023 as given for publication in the newspapers, 'The Free Press Journal' and 'Navshakti' is also enclosed.

The meeting of the Board of Directors commenced at 15.30 hrs. IST and ended on 16.35 hrs. IST.

Kindly acknowledge receipt.

Thanking You,

Yours Faithfully,

For **PUNCTUAL TRADING LIMITED**

**Manoj Dadhich**

**Whole Time Director (DIN 00374923)**

**Encl.: a/a**

# PUNCTUAL TRADING LIMITED

11-B, Mittal Tower, Free Press Journal Marg, Nariman Point, Mumbai 400021

Tel. No. : 022 - 35215146

Website: www.punctualtrading.com, Email for investors:punctualtradingltd@gmail.com

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## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTH ENDED 30<sup>th</sup> SEPTEMBER, 2023

(Rs. in Lakh except per share data)

Particulars	Quarter Ended 30.09.2023 (Unaudited)	Quarter Ended 30.06.2023 (Unaudited)	Quarter Ended 30.09.2022 (Unaudited)	Six Month Ended 30.09.2023 (Unaudited)	Six Month Ended 30.09.2022 (Unaudited)	Year Ended 31.03.2022 (Audited)
<b>1. (a) Net Sales/Income from Operations</b>	-	-	-	-	-	-
(b) Other Income	53.71	52.99	9.15	106.70	47.01	194.56
<b>Total Income</b>	<b>53.71</b>	<b>52.99</b>	<b>9.15</b>	<b>106.70</b>	<b>47.01</b>	<b>194.56</b>
<b>2. Expenditure</b>						
a. Increase/decrease in stock in trade and work in progress	-	-	-	-	-	-
b. Consumption of raw materials	-	-	-	-	-	-
c. Purchase of traded goods	-	-	-	-	-	-
d. Employees cost	4.61	6.62	3.81	11.23	8.85	23.45
e. Depreciation	0.14	0.14	0.16	0.28	0.31	0.61
f. Other expenditure	1.97	1.22	1.02	3.19	2.17	8.02
<b>Total Expenses</b>	<b>6.71</b>	<b>7.98</b>	<b>4.99</b>	<b>14.69</b>	<b>11.33</b>	<b>32.08</b>
<b>3. Profit before Exceptional Items and tax (1-2)</b>	<b>47.00</b>	<b>45.01</b>	<b>4.16</b>	<b>92.01</b>	<b>35.68</b>	<b>162.48</b>
4. Exceptional items	-	-	-	-	-	-
<b>5. Profit (+)/ Loss (-) before tax (3-4)</b>	<b>47.00</b>	<b>45.01</b>	<b>4.16</b>	<b>92.01</b>	<b>35.68</b>	<b>162.48</b>
6. Tax Expense						
a. Current Tax	4.49	3.70	6.94	8.19	11.38	22.05
b. Deferred Tax Expenses / (Credit)	4.90	-0.06	3.16	4.83	-0.31	5.44
c. Income Tax of Earlier Years	-	-	-	-	-	-3.11
<b>7. Net Profit (+)/ Loss (-) for the period/ year (5-6)</b>	<b>37.61</b>	<b>41.37</b>	<b>-5.94</b>	<b>78.98</b>	<b>24.61</b>	<b>138.10</b>
8. Other Comprehensive Income (OCI)						
(a) Item that will not be classified to profit & loss	-	-	-	-	-	-
(i) Equity Instruments through other Comprehensive Income (FVOCI)	7.04	56.14	-55.38	63.18	-65.80	-79.87
(ii) income tax effect on above	-0.81	-6.42	6.34	-7.23	7.53	9.24
(b) Items that will be reclassified to profit & Loss	-	-	-	-	-	-
<b>Total Other Comprehensive Income</b>	<b>6.24</b>	<b>49.72</b>	<b>-49.04</b>	<b>55.95</b>	<b>-58.27</b>	<b>-70.63</b>
<b>9. Total Comprehensive Income (after Tax) (7+8)</b>	<b>43.85</b>	<b>91.08</b>	<b>-54.98</b>	<b>134.93</b>	<b>-33.66</b>	<b>67.47</b>
10. Paid-up equity share capital of Face Value ` 10/- each	100.00	100.00	100.00	100.00	100.00	100.00
11. Other Equity						1,741.57
<b>12. Earnings Per Share (in `) (Face Value of ` 10/- each) (Basic &amp; Diluted) (*Not Annualised)</b>	<b>3.76</b>	<b>4.14</b>	<b>-0.59</b>	<b>7.90</b>	<b>2.46</b>	<b>13.81</b>

**NOTE :**

- 1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 9<sup>th</sup> November, 2023. The Statutory Auditor of the Company have carried out a limited review of the above results.
- 2) The Company operates in single business segment and hence, the information pursuant to IND AS-108 is not applicable.
- 3) The figures for the corresponding previous period/year have been rearranged/regrouped/reclassified wherever necessary, to make them comparable.

For and on behalf of the Board of Directors

Manoj Dadhich  
Whole Time Director  
(DIN-00374923)

Date :- 9<sup>th</sup> November, 2023

Place:- Mumbai

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## STANDALONE BALANCE SHEET AS AT 30th SEPTEMBER , 2023

( Rs. in Lakh)		
Particulars	As at 30.09.2023 (Unaudited)	As at 31.03.2023 (Audited)
<b>I. ASSETS</b>		
<b>1 Non-current assets</b>		
(a) Property, plant and equipment	22.61	22.89
(b) Financial assets		
(i) Investments	855.57	792.39
(iii) Others	6.32	6.32
(f) Non-current tax assets (net)	5.56	6.51
<b>Total Non-Current assets</b>	<b>890.06</b>	<b>828.11</b>
<b>2 Current assets</b>		
(a) Financial assets		
(i) Investments	1,188.79	1,109.47
(ii) Cash and Cash Equivalents	0.26	0.26
(iii) Others	26.10	19.43
(c) Other current assets	2.01	0.60
<b>Total Current assets</b>	<b>1,217.17</b>	<b>1,129.76</b>
<b>TOTAL ASSETS</b>	<b>2,107.22</b>	<b>1,957.87</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Share capital	100.00	100.00
(b) Other equity	1,876.50	1,741.57
	<b>1,976.50</b>	<b>1,841.57</b>
<b>Liabilities</b>		
<b>1 Non-current liabilities</b>		
(a) Financial liabilities		
(i) Others	28.98	28.98
(b) Deferred tax liabilities (net)	92.48	80.42
	<b>121.46</b>	<b>109.40</b>
<b>2 Current liabilities</b>		
(a) Financial liabilities		
(i) Trade payables		
a) Total Outstanding dues of Micro and Small Enterprises	-	-
b) Others	3.61	4.25
(iii) Other financial liabilities	2.25	-
(b) Other current liabilities	1.12	0.40
(c) Provisions	2.29	2.25
	<b>9.26</b>	<b>6.91</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2,107.22</b>	<b>1,957.87</b>

For and on behalf of the Board of Directors

Manoj Dadhich  
Whole Time Director  
(DIN-00374923)

Date :- 9<sup>th</sup> November, 2023

Place:- Mumbai

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**STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2023****(Rs In Lakh)**

	<b>For the half year ended 30th Sept 2023 (Unaudited)</b>	<b>For the half year ended 30th Sept 2022 (Unaudited)</b>
<b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>		
<b>Net profit/(loss) before Exceptional Items and tax as per profit and Loss account Adjusted for:</b>	<b>92.01</b>	<b>35.68</b>
Depreciation	0.28	0.31
Dividend	(2.30)	(2.05)
Fair value changes (net) on financial assets	(41.02)	19.45
Loss/(Profit) on Sale of Investment (Net)	(0.32)	(3.73)
<b>Operating Profit before Working Capital Changes</b>	<b>48.64</b>	<b>49.66</b>
Adjusted for:		
Trade & Other Receivables	<b>(8.09)</b>	8.14
Trade and Other Payables	<b>2.36</b>	2.91
<b>Cash generated from operations</b>	<b>42.92</b>	<b>60.71</b>
Direct taxes paid (Net)	<b>(7.24)</b>	<b>(0.82)</b>
<b>Net Cash From Operating Activities</b>	<b>35.68</b>	<b>59.89</b>
<b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Investment	(62.52)	(89.95)
Sale of Investment	24.54	30.15
Dividend Received	2.30	2.05
<b>Net Cash Flow used in Investing Activities</b>	<b>(35.68)</b>	<b>(57.75)</b>
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>		
<b>Net Cash Flow from Financing Activities</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>(0.00)</b>	<b>2.14</b>
<b>Opening Balance of Cash and Cash Equivalents</b>	<b>0.26</b>	<b>0.08</b>
<b>Closing balance of Cash and Cash Equivalents</b>	<b>0.26</b>	<b>2.22</b>

For and on behalf of the Board of Directors

Manoj Dadhich

Whole Time Director

(DIN-00374923)

Date :- 9<sup>th</sup> November, 2023

Place:- Mumbai