

PUNCTUAL TRADING LIMITED

11-B, Mittal Tower, Nariman Point, Mumbai 400 021
Tel. No. : 022-61155300 Email add: punctualtradingltd@gmail.com
CIN : L67120MH1986PLC039919

The Secretary,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

13/08/2021

Re : **Script Code 512445**
Subject : **Unaudited Financial Results for the quarter ended 30/06/2021.**

Dear Sir,

Pursuant to Regulation 30 & 33 of the SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015, the Board of Directors of the Company at their meeting held today i.e. August 13, 2021, we enclose herewith the following:

1. Unaudited financial Results for the first quarter ended on June 30, 2021.
The Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board by the Board of Directors at its meeting held today.
2. Limited Review Report on the above Unaudited Financial Results duly issued by H.H.Bandukwala & Co.

Extracts of the results as given for publication in the newspaper Free Press Journal and Navshakti is also attached.

The meeting of the Board of Directors commenced at 12.00 pm and concluded at 12.30 pm.

Further to our intimation dated 01.07.2021 regarding closure of 'Trading Window' for dealing in shares of the Company by the designated persons, pursuant to clause 4 of Schedule B of the SEBI (Prohibition of Insider Trading) Regulation, 2015 ("the Regulations"), the 'Trading Window' shall open 48 hours post announcement of financial results for the first quarter ended June 30, 2021.

Thanking You,
Yours faithfully,
For **PUNCTUAL TRADING LIMITED**


Manoj Dadhich
Director



PUNCTUAL TRADING LIMITED

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

CIN : L67120MH1986PLC039919

Tel. No. : 022 - 61155300 Fax No. : 022 - 22875197

STATEMENT OF UNAUDITED FINANCIAL RESULT FOR THE QUARTER ENDED JUNE 30, 2021

(Rs. in Lacs except per share data)

| | Quarter Ended 30.06.2021 (Unaudited) | Quarter Ended 31.03.2021 (Audited) | Quarter Ended 30.06.2020 (Unaudited) | Year Ended 31.03.2021 (Audited) |
|--|--|--|--|---------------------------------------|
| 1. (a) Net Sales/Income from Operations | 1.37 | 0.07 | - | 0.68 |
| (b) Other Income | 40.76 | (20.52) | 31.49 | 77.92 |
| Total Income | 42.13 | (20.45) | 31.49 | 78.60 |
| 2. Expenditure | | | | |
| a. Increase/decrease in stock in trade and work in progress | - | - | - | - |
| b. Consumption of raw materials | - | - | - | - |
| c. Purchase of traded goods | - | - | - | - |
| d. Employees cost | 6.54 | 4.87 | 3.33 | 18.97 |
| e. Depreciation | 0.19 | 0.41 | 0.19 | 0.79 |
| f. Other expenditure | 6.71 | 18.52 | 11.39 | 49.11 |
| Total Expenses | 13.44 | 23.80 | 14.91 | 68.87 |
| 3. Profit before Exceptional Items and tax (1-2) | 28.69 | (44.25) | 16.58 | 9.73 |
| 4. Exceptional items | - | (1.01) | - | (1.01) |
| 5. Profit (+)/ Loss (-) before tax (3-4) | 28.69 | (45.26) | 16.58 | 8.72 |
| 6. Tax Expense | 2.79 | 1.23 | - | 1.23 |
| 6a. Deferred Tax Expense | 2.19 | - | - | - |
| 7. Net Profit (+)/ Loss (-) for the period/ year (5-6) | 23.71 | (46.49) | 16.58 | 7.49 |
| 8. Other Comprehensive Income (OCI) | | | | |
| (a) Item that will not be classified to profit & loss | 27.11 | 3.87 | 141.50 | 225.89 |
| (i) Equity Instruments through other Comprehensive Income (FVOCI) | - | - | - | - |
| (ii) income tax effect on above | (4.55) | (31.63) | - | (31.63) |
| (b) Items that will be reclassified to profit & Loss | - | - | - | - |
| Total Other Comprehensive Income | 22.56 | (27.76) | 141.50 | 194.26 |
| 9. Total Comprehensive Income (after Tax) (7+8) | 46.27 | (74.25) | 158.08 | 201.75 |
| 10. Paid-up equity share capital of Face Value ` 10/- each | 100.00 | 100.00 | 100.00 | 100.00 |
| 11. Other Equity | --- | --- | --- | --- |
| 12. Earnings Per Share (in `) (Face Value of ` 10/- each) (Basic & Diluted) (*Not Annualised) | 2.37 | (4.65) | 1.66 | 0.75 |

NOTE :

1) The above results were reviewed by the Audit Committee, and taken on record by the Board at its meeting held on 13th August, 2021. The Statutory Auditor has carried out Limited Review of the above results in terms of Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2) Company operates in single business segment and hence, the information pursuant to IND AS-108 is not applicable.

3) The Exceptional Item includes profit on sale of Investment.

4) The Figures for the corresponding periods have been restated, wherever necessary, to make them comparable.

5) The Company has evaluated the implications of the COVID 19 pandemic and has determined that there is no significant impact on its financial position and performance. The Company has taken into account the possible impact of COVID-19 in preparation of the unaudited financial results, including assessment of recoverable value of its assets such as Trade receivable, Inventories and Investment etc. and current indicators of future economic conditions. The Company will continue to closely monitor any material changes arising out of future economic conditions and impact on its business.



For PUNCTUAL TRADING LIMITED

[Signature]

Director

Place : Mumbai

Date : 13.08.2021

PUNCTUAL TRADING LIMITED

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EXTRACT OF STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER 30th, JUNE 2021.

(Rs. in Lacs)

| | Quarter Ended 30.06.2020 (Unaudited) | Year Ended 31.03.2021 (audited) | Quarter Ended 30.06.2020 (Unaudited) |
|--|--|---------------------------------------|--|
| Total Income from Operations | 0 | 0 | 0 |
| Net Profit / (loss) for the period (before tax, Exceptional and/or Extraordinary items) ordinary activities after tax | 28.69 | 9.73 | 16.58 |
| Net Profit / (loss) for the period before tax (after Exceptional and/or Extraordinary items) | 28.69 | 8.72 | 16.58 |
| Net Profit / (loss) for the period after tax (after Exceptional and/or Extraordinary items) | 23.71 | 7.49 | 16.58 |
| Total Comprehensive Income for the period [Comprising Profit/(loss) for the period (after tax) and other Comprehensive Income (after tax)] | 46.27 | 201.75 | 158.08 |
| Equity Share Capital | 100.00 | 100.00 | 100.00 |
| Earnings Per Share (of Rs. 10/- each) | | | |
| Basic and Diluted | 2.37 | 0.75 | 1.66 |
| Other Equity | -- | -- | -- |

NOTE :

1) The above is an extract of the detailed format of Quarterly ended 30.06.2021 financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 read with SEBI circular dated 5th July, 2016. The full format of the Quarterly / nine month Financial Results is available on the Stock Exchange website: BSE Limited (www.bseindia.com)

2) The above were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th August, 2021.

Place : Mumbai
Date : 13.08.2021



For PUNCTUAL TRADING LIMITED

DIRECTOR
Manoj Dadhich
Din : 00374923



Telefax : 2344 6695 • Tel.: 23456 607

h. h. bandukwala & co.
chartered accountants

C.A. Hatim Bandukwala, B. Com. (Hons.) F.C.A., A.C.S.
C.A. Nafisa Dalal, B. Com., F.C.A.

2nd Floor, Abhishek Building,
91, Abdul Rehman Street,
Mumbai 400 003.
E-mail : hmbandukwala@gmail.com

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**INDEPENDENT AUDITOR'S REVIEW REPORT
ON REVIEW OF INTERIM FINANCIAL RESULTS**

To,
The Board of Directors,
Punctual Trading Limited.

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **Punctual Trading Limited** ("the Company"), for the Quarter ended June 30, 2021 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

2. We conducted our review of the Statement 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 Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Mumbai
Date : 13.08.2021



For H.H. Bandukwala & Co.,
Chartered Accountants.
Firm Registration No. 100965W

Partner
Hatim Bandukwala
Membership No. 016940
UDIN - 21016940 AAAAC12472