

PUNCTUAL TRADING LIMITED

11-B, Mittal Tower, Free Press Journal Marg, Nariman Point, Mumbai 400 021

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

CIN : L67120MH1986PLC039919 website : www.punctualtrading.com

13/11/2021

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

Re : **Script Code 512461**

Subject : **Un-audited Financial Results for the quarter ended 30/09/2021**

Dear Sir,

Please find attached the un-audited standalone financial results of the Company and the Limited Review Report for the quarter and half year ended 30th September, 2021.

The same were taken on record by the Board at its meeting held on 13th November, 2021.

Extracts of the un-audited standalone financial results as given for publication in the newspaper Free Press Journal and Navshakti is also attached.

You are requested to take the aforesaid results on record.

Thanking You,

Yours faithfully,

For **PUNCTUAL TRADING LIMITED**



Director
Encl : As above.



PUNCTUAL TRADING LIMITED

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

Tel. No. : 022 - 61155200 / 61155300 Fax No. : 022 - 22875197

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

CIN : L67120MH1986PLC039919

STATEMENT OF UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

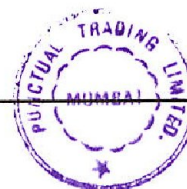
(Rs. in Lacs except per share data)

	Quarter Ended 30.09.2021	Quarter Ended 30.06.2021	Quarter Ended 30.09.2020	Six month Ended 30.09.2021	Six month Ended 30.09.2020	Year Ended 31.03.2021 (Audited)
1. (a) Net Sales/Income from Operations	-	-	-	-	-	-
(b) Other Income	33.97	42.13	30.30	76.10	61.79	78.60
Total Income	33.97	42.13	30.30	76.10	61.79	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	5.94	6.54	6.47	12.48	9.80	18.97
e. Depreciation	0.16	0.19	0.19	0.35	0.38	0.79
f. Legal & Professional Expenses	11.41	5.61	7.08	17.02	17.00	41.98
g. Listing Expenses	0.85	0.75	0.75	1.60	1.54	3.12
f. Other expenditure	2.13	0.35	0.20	2.48	0.88	4.01
Total Expenses	20.49	13.44	14.69	33.93	29.60	68.87
3. Profit before Exceptional Items and tax (1-2)	13.48	28.69	15.61	42.17	32.19	9.73
4. Exceptional items	-	-	-	-	-	-1.01
5. Profit (+)/ Loss (-) before tax (3-4)	13.48	28.69	15.61	42.17	32.19	8.72
6. Tax Expense	3.67	2.79	-	6.46	-	1.23
6a. Deferred Tax Expense	1.13	2.19	-	3.32	-	-
7. Net Profit (+)/ Loss (-) for the period/ year (5-6)	8.68	23.71	15.61	32.39	32.19	7.49
8. Other Comprehensive Income (OCI)						
(a) Item that will not be classified to profit & loss	-	-	-	-	-	-
(i) Equity Instruments through other Comprehensive Income (FVOCI)	104.20	27.11	143.91	131.31	285.41	225.89
(ii) income tax effect on above	-11.92	-4.55	-	-16.47	-	-31.63
(b) Items that will be reclassified to profit & Loss	-	-	-	-	-	-
Total Other Comprehensive Income	92.28	22.56	143.91	114.84	285.41	194.26
9. Total Comprehensive Income (after Tax) (7+8)	100.96	46.27	159.52	147.23	317.60	201.75
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						1,224.88
12. Earnings Per Share (in `) (Face Value of ` 10/- each) (Basic & Diluted) (*Not Annualised)	0.87	2.37	1.56	3.24	3.22	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 November 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 figures for the corresponding previous period/year have been rearranged/regrouped wherever necessary, to make them comparable.

Place : Mumbai
Date : 13.11.2021



For PUNCTUAL TRADING LIMITED

(Signature)
Director

PUNCTUAL TRADING LIMITED

Cash Flow Statement for the Period Ended 30th September 2021.

(Rs In Lakh)

	For the Year Ended 30th Sep 2021 (Unaudited)	For the Year Ended 30th Sep 2020 (Unaudited)
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net profit/(loss) before Exceptional Items and tax as per profit and Loss account Adjusted for:	42.17	32.19
Depreciation	0.35	0.38
Rent	(57.92)	(38.72)
Dividend	(1.73)	(1.47)
Fair value changes (net) on financial assets	(14.87)	285.41
Income from Earlier year	-	-
Loss/(Profit) on Sale of Investment	(1.57)	(0.50)
Operating Profit before Working Capital Changes	(33.57)	277.28
Adjusted for:		
Change in current investment	-	(27.20)
Change in other current asset	(3.20)	8.21
Change in Current Liabilities	(4.72)	(5.91)
Cash used in Operations	(41.49)	252.39
Taxes Paid	(4.96)	-
Net Cash used in Operating Activities	(46.45)	252.39
B) CASH FLOW FROM INVESTING ACTIVITIES		
Other Income	59.65	40.69
Purchase of Investment	(57.03)	-
Sale of Investment	53.75	-
(Addition)/Reduction in investment other non current Asset	-	(290.44)
	-	(2.75)
Net Cash (used in) / from Investing Activities	56.37	(252.50)
C) CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of Share Capital		
Proceeds from Long Term borrowings		
Net Cash from Financing Activities		
Net Increase/(Decrease) in Cash and Cash Equivalents	9.92	(0.11)
Opening Balance of Cash and Cash Equivalents	0.19	0.59
Closing balance of Cash and Cash Equivalents	10.11	0.47
Components of Cash and Cash Equivalents:		
Balance with Bank in Current Accounts	10.11	0.47
Cash on Hand	-	-
Less: Working Capital Loan from Bank Repayable On demand	-	-

For & behalf of the Board



(Signature)
(Manoj Dadhich)
DIN-00374923

Place : Mumbai
Date : 13.11.2021

PUNCTUAL TRADING LIMITED

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

Tel. No. : 022 - 61155300 / 61155200 Fax No. : 022 - 22875197

STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2021 (Rs. In Lacs)

Particulars	As at 30.09.2021 (Unaudited)	As at 31.03.2021 (Audited)
ASSETS		
Non-current assets		
a) Property, Plant and equipment	23.81	24.16
b) Capital work-in-progress	0.00	0.00
c) Investment property	0.00	0.00
d) Intangible assets	0.00	0.00
e) Financial assets		
i) Non-current investments	721.32	584.98
ii) Other financial assets	17.18	14.45
f) Non-current tax assets(net)	15.30	16.72
Total Non Current Assets	777.61	640.31
Current Assets		
a) Inventories	0.00	0.00
b) Financial assets		
i) Current investments	788.12	773.43
ii) Trade receivables	0.00	0.00
iii) Cash and Cash Equivalents	10.11	0.19
iv) Bank Balance other than (iii) above	0.00	0.00
c) Other current assets	1.89	0.00
Total Current Assets	800.12	773.62
TOTAL	1577.73	1413.93
EQUITY AND LIABILITIES		
Equity		
a) Share capital	100.00	100.00
b) Other equity	1372.10	1224.88
Total Equity	1472.10	1324.88
Non-Current liabilities		
a) Financial liabilities	0.00	0.00
i) Borrowings	0.00	0.00
b) Deferred tax liabilities (Net)	51.43	31.63
Total Non Current Liabilities	51.43	31.63
Current liabilities		
a) Financial liabilities		
ii) Trade payable	0.00	0.00
a) Total Outstanding dues of Micro and Small Enterprises	0.00	0.00
b) Others	26.38	24.00
iii) Other financial liabilities	25.32	32.42
b) Other current liabilities	0.00	0.00
c) Current tax liabilities(net)	2.50	1.00
Total Current Liabilities	54.20	57.42
TOTAL	1577.73	1413.93

Place : Mumbai
Date : 13.11.2021



For Punctual Trading Ltd

[Signature]
Director



LIMITED REVIEW REPORT

Review Report to Board of Directors

1. We have reviewed the accompanying statement of unaudited financial results of **Punctual Trading Limited** ("the Company") for the quarter and half year ended 30th September, 2021 ("the statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. 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 results based on our review.
2. We conducted our review of the statement in accordance with the Standard on Review Engagement (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.
3. 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 Indian accounting standards (IND AS) 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 and Disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.
4. The comparative financial information of the Company for the corresponding quarter ended 30th September, 2020 and quarter ended 30th June, 2021, included in these unaudited financial results were reviewed by predecessor auditor and the financial statements of the Company for the year ended 31st March, 2021 were audited by predecessor auditor who expressed an unmodified conclusion/opinion on the same.



Mumbai
13th November, 2021

For SVP & Associates
Chartered Accountants
Firm Registration No. 003838N

Yogesh Kumar Singhania

Yogesh Kumar Singhania
Partner
Membership No. 111473
UDIN : 21111473 AAAA EV 4965.

PUNCTUAL TRADING LIMITED

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

Tel. : 022 - 61155300 / 61155200, Fax 022 - 22875197

CIN: L67120MH1986PLC039919

EXTRACT OF STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2021.

(Rs. In Lacs)

	Quarter Ended 30.09.2021	Half Year Ended 30.09.2021	Quarter Ended 30.09.2020
Total Income from Operations	0	0	0
Net Profit / (loss) for the period (before tax, Exceptional and/or Extraordinary items) ordinary activities after tax	13.48	42.17	15.61
Net Profit / (loss) for the period before tax (after Exceptional and/or Extraordinary items)	13.48	42.17	15.61
Net Profit / (loss) for the period after tax (after Exceptional and/or Extraordinary items)	8.68	32.39	15.61
Total Comprehensive Income for the period [Comprising Profit/(loss) for the period (after tax) and other Comprehensive Income (after tax)]	100.96	147.23	159.52
Equity Share Capital	100.00	100.00	100.00
Earnings Per Share (of Rs. 10/- each)			
Basic and Diluted	0.87	3.24	1.56
Other Equity	--	--	--

NOTE :

1) The above is an extract of the detailed format of Quarterly ended 30.09.2021 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 13.11.2021.

For PUNCTUAL TRADING LIMITED

Place : Mumbai
Date : 13.11.2021



DIRECTOR
Manoj Dadhich
Din : 00374923

Punctual Trading Limited

Related Party Disclosures

(All amount in Rs. Lacs, unless otherwise stated)

Transactions with related parties during half year ended 30th September, 2021.

	Period Ended 30.09.2021	Period Ended 30.09.2020
--	----------------------------	----------------------------

Key Management personnel :

Remuneration paid to :

executive director		
Mr.Manoj Dadhich	4.5	3.68
Company Secretary		
Ms.Sonia Chhajer	1.2	1.2
CFO		
Mr.Rohit Mishra	6.78	3.01
	<u>12.48</u>	<u>7.89</u>

Terms and conditions of transactions with related parties

All related Party Transactions entered during the period were in ordinary course of the business and on arm's length basis.

