

## **PUNCTUAL TRADING LIMITED**

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

Tel. No. : 022-61155300 Email : [punctualtradingltd@gmail.com](mailto:punctualtradingltd@gmail.com)

CIN : L67120MH1986PLC039919 website : [www.punctualtrading.com](http://www.punctualtrading.com)

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**12/11/2022**

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

Re : **Script Code 512461**  
Subject : **Outcome of Board Meeting, Unaudited Financial Results for the quarter and half year ended 30/09/2022.**

Dear Sir / Madam,

At the meeting held today the Board inter alia;


1. Approved the enclosed un-audited standalone financial results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2022.
2. Took note of the enclosed Limited Review Report for the quarter and half year ended 30<sup>th</sup> September, 2022.

Extracts of the un-audited standalone financial 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 15.00 hrs. IST and ended on 15.30 hrs. IST.

You are requested to take this on record.

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

  
**Manoj Dadhich**  
**Wholetime 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, 2022

	(Rs. in Lacs except per share data)					
	Quarter Ended 30.09.2022 (Unaudited)	Quarter Ended 30.06.2022 (Unaudited)	Quarter Ended 30.09.2021 (Unaudited)	Six month Ended 30.09.2022 (Unaudited)	Six month Ended 30.09.2021 (Unaudited)	Year Ended 31.03.2022 (Audited)
<b>1. (a) Net Sales/Income from Operations</b>	-	-	-	-	-	-
(b) Other Income	9.15	37.86	33.97	47.01	76.10	217.81
<b>Total Income</b>	<b>9.15</b>	<b>37.86</b>	<b>33.97</b>	<b>47.01</b>	<b>76.10</b>	<b>217.81</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	3.81	5.04	5.94	8.85	12.48	25.44
e. Depreciation	0.16	0.15	0.16	0.31	0.35	0.66
f. Listing Fees	0.75	0.75	0.85	1.50	1.60	3.00
g. Legal & Professional Expenses	-	0.26	11.41	0.14	17.02	33.91
h. Other expenditure	0.27	0.14	2.13	0.53	2.48	2.97
<b>Total Expenses</b>	<b>4.99</b>	<b>6.34</b>	<b>20.49</b>	<b>11.33</b>	<b>33.93</b>	<b>65.98</b>
<b>3. Profit before Exceptional Items and tax (1-2)</b>	<b>4.16</b>	<b>31.52</b>	<b>13.48</b>	<b>35.68</b>	<b>42.17</b>	<b>151.83</b>
4. Exceptional items	-	-	-	-	-	-
<b>5. Profit (+)/ Loss (-) before tax (3-4)</b>	<b>4.16</b>	<b>31.52</b>	<b>13.48</b>	<b>35.68</b>	<b>42.17</b>	<b>151.83</b>
6. Tax Expense						
a. Current Tax	6.94	4.44	3.67	11.38	6.46	9.34
b. Deferred Tax Expenses / (Credit)	3.16	-3.47	1.13	-0.31	3.32	12.84
<b>7. Net Profit (+)/ Loss (-) for the period/ year (5-6)</b>	<b>-5.94</b>	<b>30.55</b>	<b>8.68</b>	<b>24.61</b>	<b>32.39</b>	<b>129.65</b>
8. Other Comprehensive Income (OCI)						
(a) Item that will not be classified to profit & loss	-	-	-	-	-	-
(i) Equity Instruments through other Comprehensive Income (FVOCI)	-55.38	-10.42	104.20	-65.80	131.31	359.32
(ii) income tax effect on above	6.34	1.19	-11.92	7.53	-16.47	-39.75
(b) Items that will be reclassified to profit & Loss	-	-	-	-	-	-
Total Other Comprehensive Income	-49.04	-9.23	92.28	-58.27	114.84	319.57
<b>9. Total Comprehensive Income (after Tax) (7+8)</b>	<b>-54.98</b>	<b>21.32</b>	<b>100.96</b>	<b>-33.66</b>	<b>147.23</b>	<b>449.22</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						1,674.09
<b>12. Earnings Per Share (in `) (Face Value of ` 10/- each) (Basic &amp; Diluted) (*Not Annualised)</b>	<b>-0.59</b>	<b>3.06</b>	<b>0.87</b>	<b>2.46</b>	<b>3.24</b>	<b>12.97</b>

**NOTE :**

- 1) The above results were reviewed by the Audit Committee, and taken on record by the Board at its meeting held on 12th November, 2022.
- 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 periods have been restated, Regrouped wherever necessary, to make them comparable.

Place : Mumbai  
Date : 12.11.2022



For PUNCTUAL TRADING LIMITED

*[Signature]*  
Director

# 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, 2022 (Rs. In Lakhs)

Particulars	As at March 30.09.2022 (Unaudited)	As at March 31.03.2022 (Audited)
<b>I. ASSETS</b>		
<b>1 Non-current assets</b>		
a) Property, Plant and equipment	23.19	23.50
b) Financial assets		
i) Investments	887.12	995.15
ii) Other financial assets	6.32	6.32
c) Non-current tax assets(net)	1.66	12.21
<b>Total Non Current Assets</b>	<b>918.29</b>	<b>1037.18</b>
<b>2 Current Assets</b>		
a) Financial assets		
i) Investments	942.99	856.70
ii) Cash and Cash Equivalents	2.22	0.08
iii) Other Financial assets	10.23	19.87
b) Other current assets	1.89	0.39
<b>Total Current Assets</b>	<b>957.33</b>	<b>877.04</b>
<b>TOTAL</b>	<b>1875.62</b>	<b>1914.22</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>1 Equity</b>		
a) Share capital	100.00	100.00
b) Other equity	1640.42	1674.09
<b>Total Equity</b>	<b>1740.42</b>	<b>1774.09</b>
<b>2 Liabilities</b>		
<b>1 Non-Current liabilities</b>		
a) Deferred tax liabilities (Net)	76.39	84.23
<b>Total Non Current Liabilities</b>	<b>76.39</b>	<b>84.23</b>
<b>2 Current liabilities</b>		
a) Financial liabilities		
i) Trade payable		
a) Total Outstanding dues of Micro and Small Enterprises	-	-
b) Others	1.89	4.92
ii) Other financial liabilities	54.30	49.32
b) Other current liabilities	1.91	1.05
c) Provisions	0.72	0.61
<b>Total Current Liabilities</b>	<b>58.81</b>	<b>55.90</b>
<b>TOTAL</b>	<b>1875.62</b>	<b>1914.22</b>

Place : Mumbai

Date : 12th November 2022.



For Punctual Trading Ltd

*[Signature]*

Director

**PUNCTUAL TRADING LIMITED**

**Cash Flow Statement for the Half Year Ended 30th September 2022.**

(Rs In Lakh)

	<b>For the Half Year Ended 30th September 2022</b>	<b>For the Half Year Ended 30th September 2021 (Unaudited)</b>
<b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit/(loss) before Exceptional Items and tax as per profit and Loss account Adjusted for:	35.68	42.17
Depreciation	0.31	0.35
Dividend	(2.05)	(1.73)
Fair value changes (net) on financial assets	19.45	(14.87)
Loss/(Profit) on Sale of Investment	(3.73)	(1.57)
<b>Operating Profit before Working Capital Changes</b>	<b>13.98</b>	<b>(17.82)</b>
Adjusted for:	49.66	24.35
Change in other current assets	8.14	(3.20)
Change in Current Liabilities	2.91	(4.72)
<b>Cash Flow from Operations</b>	<b>60.71</b>	<b>16.43</b>
Taxes Paid	(0.82)	(4.96)
<b>Net Cash Flow from Operating Activities</b>	<b>59.89</b>	<b>11.47</b>
<b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>		
Dividend Received	2.05	1.73
Purchase of Investment	(89.95)	(57.03)
Sale of Investment	30.15	53.75
<b>Net Cash Flow used in Investing Activities</b>	<b>(57.75)</b>	<b>(1.55)</b>
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from issue of Share Capital	-	-
Proceeds from Long Term borrowings	-	-
<b>Net Cash Flow from Financing Activities</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>2.14</b>	<b>9.92</b>
<b>Opening Balance of Cash and Cash Equivalents</b>	<b>0.08</b>	<b>0.19</b>
<b>Closing balance of Cash and Cash Equivalents</b>	<b>2.22</b>	<b>10.11</b>



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## EXTRACT OF STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2022.

	(Rs. In Lacs )		
	Quarter Ended 30.09.2022	Half Year Ended 30.09.2022	Quarter Ended 30.09.2021
Total Income from Operations	0	0	0
Net Profit / (loss) for the period (before tax, Exceptional and/or Extraordinary items) ordinary activities after tax	4.16	35.68	13.48
Net Profit / (loss) for the period before tax (after Exceptional and/or Extraordinary items)	4.16	35.68	13.48
Net Profit / (loss) for the period after tax (after Exceptional and/or Extraordinary items)	-5.94	24.61	8.68
Total Comprehensive Income for the period [Comprising Profit/(loss) for the period (after tax) and other Comprehensive Income (after tax)]	-54.98	-33.66	100.96
Equity Share Capital	100.00	100.00	100.00
Earnings Per Share (of Rs. 10/- each)			
Basic and Diluted	-0.59	2.46	0.87
Other Equity	--	--	--

### NOTE :

1) The above is an extract of the detailed format of Quarterly ended 30.09.2022 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](http://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 12.11.2022.

For PUNCTUAL TRADING LIMITED

Place : Mumbai  
Date : 12.11.2022



DIRECTOR  
Manoj Dadhich  
Din : 00374923



**INDEPENDENT AUDITOR'S REVIEW REPORT**

To The Board of Directors of  
PUNCTUAL TRADING LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of PUNCTUAL TRADING LIMITED (the 'Company') for the quarter and half year ended 30<sup>th</sup> September, 2022 (the 'Statement'), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). This statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to express a conclusion on these financial results 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 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 read with the notes thereon 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 the Listing Regulations read with Circulars issued from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Mumbai  
12<sup>th</sup> November, 2022



For SVP & Associates

ICAI FRN: 003838N

Chartered Accountants

*Yogesh Kumar Singhania*

Yogesh Kumar Singhania

Partner

Membership No.: 111473

UDIN: 22111473BCYDNU2916.