

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

CIN : L67120MH1986PLC039919

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTH ENDED 30th SEPTEMBER, 2023

(Rs. in Lakh except per share data)

Particulars	Quarter Ended	Quarter	Quarter	Six Month	Six Month	Year
	30.09.2023 (Unaudited)	Ended 30.06.2023 (Unaudited)	Ended 30.09.2022 (Unaudited)	Ended 30.09.2023 (Unaudited)	Ended 30.09.2022 (Unaudited)	Ended 31.03.2022 (Audited)
1. (a) Net Sales/Income from Operations	-	-	-	-	-	-
(b) Other Income	53.71	52.99	9.15	106.70	47.01	194.56
Total Income	53.71	52.99	9.15	106.70	47.01	194.56
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	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
Total Expenses	6.71	7.98	4.99	14.69	11.33	32.08
3. Profit before Exceptional Items and tax (1-2)	47.00	45.01	4.16	92.01	35.68	162.48
4. Exceptional items	-	-	-	-	-	-
5. Profit (+)/ Loss (-) before tax (3-4)	47.00	45.01	4.16	92.01	35.68	162.48
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
7. Net Profit (+)/ Loss (-) for the period/ year (5-6)	37.61	41.37	-5.94	78.98	24.61	138.10
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	-	-	-	-	-	-
Total Other Comprehensive Income	6.24	49.72	-49.04	55.95	-58.27	-70.63
9. Total Comprehensive Income (after Tax) (7+8)	43.85	91.08	-54.98	134.93	-33.66	67.47
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
12. Earnings Per Share (in `) (Face Value of ` 10/- each) (*Not Annualised)	3.76	4.14	-0.59	7.90	2.46	13.81

NOTE :

- 1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 9th 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 :- 9th 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)
I. ASSETS		
1 Non-current assets		
(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
Total Non-Current assets	890.06	828.11
2 Current assets		
(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
Total Current assets	1,217.17	1,129.76
TOTAL ASSETS	2,107.22	1,957.87
II. EQUITY AND LIABILITIES		
Equity		
(a) Share capital	100.00	100.00
(b) Other equity	1,876.50	1,741.57
	1,976.50	1,841.57
Liabilities		
1 Non-current liabilities		
(a) Financial liabilities		
(i) Others	28.98	28.98
(b) Deferred tax liabilities (net)	92.48	80.42
	121.46	109.40
2 Current liabilities		
(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
	9.26	6.91
TOTAL EQUITY AND LIABILITIES	2,107.22	1,957.87

For and on behalf of the Board of Directors

Date :- 9th November, 2023

Place:- Mumbai

Manoj Dadhich

Whole Time Director

(DIN-00374923)

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

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

For and on behalf of the Board of Directors

Manoj Dadhich

Whole Time Director

(DIN-00374923)

Date :- 9th November, 2023

Place:- Mumbai