

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 AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2023

(Rs. in Lakh except per share data)

	Quarter Ended 31.03.2023 (Audited)	Quarter Ended 31.12.2022 (Unaudited)	Quarter Ended 31.03.2022 (Audited)	Year Ended 31.03.2023 (Audited)	Year Ended 31.03.2022 (Audited)
1. (a) Net Sales/Income from Operations	-	-	-	-	-
(b) Other Income	77.22	70.33	87.89	194.56	217.81
Total Income	77.22	70.33	87.89	194.56	217.81
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	7.93	6.67	6.66	23.45	25.44
e. Depreciation	0.15	0.15	0.13	0.61	0.66
f. Legal & Professional Expenses	0.40	0.06	6.66	0.60	33.91
g. Other expenditure	3.46	1.93	0.25	7.42	5.97
Total Expenses	11.94	8.81	13.70	32.08	65.98
3. Profit before Exceptional Items and tax (1-2)	65.28	61.52	74.19	162.48	151.83
4. Exceptional items	-	-	-	-	-
5. Profit (+)/ Loss (-) before tax (3-4)	65.28	61.52	74.19	162.48	151.83
6. Tax Expense					
a. Current Tax	2.15	8.52	1.76	22.05	9.34
b. Deferred Tax Expenses / (Credit)	3.75	2.00	3.21	5.44	12.84
c. Income Tax of Earlier Years	-	-3.11	-	-3.11	-
7. Net Profit (+)/ Loss (-) for the period/ year (5-6)	59.38	54.11	69.22	138.10	129.65
8. Other Comprehensive Income (OCI)					
(a) Item that will not be classified to profit & loss	-	-	-	-	-
(i) Equity Instruments through other Comprehensive Income (FVOCI)	-57.71	43.64	266.37	-79.87	359.32
(ii) income tax effect on above	6.71	-5.00	-27.67	9.24	-39.75
(b) Items that will be reclassified to profit & Loss	-	-	-	-	-
Total Other Comprehensive Income	-51.00	38.64	238.70	-70.63	319.57
9. Total Comprehensive Income (after Tax) (7+8)	8.38	92.75	307.92	67.47	449.22
10. Paid-up equity share capital of Face Value ` 10/- each	100.00	100.00	100.00	100.00	100.00
11. Other Equity				1,741.57	1,674.09
12. Earnings Per Share (in `) (Face Value of ` 10/- each) (Basic & Diluted) (*Not Annualised)	5.94	5.41	6.92	13.81	12.97

NOTE :

- 1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30th May, 2023. The statutory auditor has issued audit report with unmodified opinion on 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. The figures for the quarter ended 31st March, 2023 and 31st March 2022 are the balancing figures between the audited figures of the full financial year and the published/restated year to date figures upto the third quarter of the respective financial year.

For and on behalf of the Board of Directors

Manoj Dadhich
Whole Time Director
(DIN-00374923)

Date :- 30th May, 2023

Place:- Mumbai

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STANDALONE BALANCE SHEET AS AT 31ST MARCH , 2023

(Rs. in Lakh)		
Particulars	As at 31.03.2023 (Audited)	As at 31.03.2022 (Audited)
I. ASSETS		
1 Non-current assets		
(a) Property, plant and equipment	22.89	23.50
(b) Financial assets		
(i) Investments	792.39	995.15
(iii) Others	6.32	6.32
(f) Non-current tax assets (net)	6.51	12.21
Total Non-Current assets	828.11	1,037.18
2 Current assets		
(a) Financial assets		
(i) Investments	1,109.47	856.70
(ii) Cash and Cash Equivalents	0.26	0.08
(iii) Others	19.43	19.87
(c) Other current assets	0.60	0.39
Total Current assets	1,129.76	877.04
TOTAL ASSETS	1,957.87	1,914.22
II. EQUITY AND LIABILITIES		
Equity		
(a) Share capital	100.00	100.00
(b) Other equity	1,741.57	1,674.09
	1,841.57	1,774.09
Liabilities		
1 Non-current liabilities		
(a) Financial liabilities		
(i) Others	28.98	-
(b) Deferred tax liabilities (net)	80.42	84.23
	109.40	84.23
2 Current liabilities		
(a) Financial liabilities		
(i) Trade payables		
a) Total Outstanding dues of Micro and Small Enterprises	-	-
b) Others	4.25	4.92
(iii) Other financial liabilities	-	49.32
(b) Other current liabilities	0.40	1.05
(c) Provisions	2.25	0.61
	6.91	55.90
TOTAL EQUITY AND LIABILITIES	1,957.87	1,914.22

For and on behalf of the Board of Directors

Manoj Dadhich
Whole Time Director
(DIN-00374923)

Date :- 30th May, 2023
Place:- Mumbai

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AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023**(Rs In Lakh)**

	For the year ended 31st March 2023	For the year ended 31st March 2022
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net profit/(loss) before Exceptional Items and tax as per profit and Loss account Adjusted for:	162.48	151.83
Depreciation	0.61	0.66
Dividend	(2.05)	(1.74)
Fair value changes (net) on financial assets	(46.59)	(100.44)
Sundry Balance W/Back	(25.32)	-
Loss/(Profit) on Sale of Investment (Net)	0.16	(2.03)
Operating Profit before Working Capital Changes	89.29	48.28
Adjusted for:		
Trade & Other Receivables	0.23	(12.14)
Trade and Other Payables	5.31	5.54
Cash generated from operations	94.83	34.62
Direct taxes paid (Net)	(13.24)	(4.84)
Net Cash From Operating Activities	81.58	29.78
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Investment	(556.12)	(156.07)
Sale of Investment	472.67	124.45
Dividend Received	2.05	1.73
Net Cash Flow used in Investing Activities	(81.40)	(29.89)
C) CASH FLOW FROM FINANCING ACTIVITIES		
Net Cash Flow from Financing Activities	-	-
Net Increase/(Decrease) in Cash and Cash Equivalents	0.18	(0.11)
Opening Balance of Cash and Cash Equivalents	0.08	0.19
Closing balance of Cash and Cash Equivalents	0.26	0.08

For and on behalf of the Board of Directors

Manoj Dadhich

Whole Time Director

(DIN-00374923)

Date :- 30th May, 2023

Place:- Mumbai