

## **PUNCTUAL TRADING LIMITED**

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

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

CIN : L67120MH1986PLC039919

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**13/02/2021**

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

Re : **Script Code 512461**

Subject : **Outcome of Board Meeting**

Dear Sir / Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, the Board of Directors at its meeting held earlier in the day have approved and adopted the following:

Unaudited financial Results of the Company for the quarter and nine months ended December 31, 2020.

A copy of the unaudited financial results of the company for the quarter and nine months ended December 31, 2020 along with Limited Review Report issued by the Statutory Auditors is attached.

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

The Board Meeting commenced at 11.00 am and concluded at 11.30 am.

Thanking You,  
Yours faithfully,

For **PUNCTUAL TRADING LIMITED**

  
**Director**  
**Manoj Dadhich**  
**Din : 00374923.**



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## STATEMENT OF UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2020

(Rs. in Lacs except per share data)

	Quarter Ended 31.12.2020 (Unaudited)	Quarter Ended 30.09.2020 (Unaudited)	Quarter Ended 31.12.2019 (Unaudited)	Nine month Ended 31.12.2020 (unaudited)	Nine month Ended 31.12.2019 (unaudited)	Year Ended 31.03.2020 (Audited)
<b>1. (a) Net Sales/Income from Operations</b>	-	-	-	-	-	-
(b) Other Income	36.69	30.30	34.87	98.48	111.37	140.31
<b>Total Income</b>	<b>36.69</b>	<b>30.30</b>	<b>34.87</b>	<b>98.48</b>	<b>111.37</b>	<b>140.31</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	4.30	6.47	5.09	14.10	12.35	19.04
e. Depreciation	-	0.19	-	0.38	0.21	0.84
f. Other expenditure	11.17	8.03	12.99	30.59	32.58	48.32
<b>Total Expenses</b>	<b>15.47</b>	<b>14.69</b>	<b>18.08</b>	<b>45.07</b>	<b>45.14</b>	<b>68.20</b>
<b>3. Profit before Exceptional Items and tax (1-2)</b>	<b>21.22</b>	<b>15.61</b>	<b>16.79</b>	<b>53.41</b>	<b>66.23</b>	<b>72.11</b>
4. Exceptional items	-	-	-	-	-	-
<b>5. Profit (+)/ Loss (-) before tax (3-4)</b>	<b>21.22</b>	<b>15.61</b>	<b>16.79</b>	<b>53.41</b>	<b>66.23</b>	<b>72.11</b>
6. Tax expense	-	-	2.62	-	10.09	3.45
<b>7. Net Profit (+)/ Loss (-) for the period/ year (5-6)</b>	<b>21.22</b>	<b>15.61</b>	<b>14.17</b>	<b>53.41</b>	<b>56.14</b>	<b>68.66</b>
8. Other Comprehensive Income (OCI)						
(a) Item that will not be classified to profit & loss	(63.39)	143.91	43.63	222.02	38.15	(57.92)
(i) Equity Instruments through other Comprehensive Income (FVOCI)	-	-	-	-	-	-
(ii) income tax effect on above	-	-	-	-	-	-
(b) Items that will be reclassified to profit & Loss	-	-	-	-	-	-
<b>Total Other Comprehensive Income</b>	<b>(63.39)</b>	<b>143.91</b>	<b>43.63</b>	<b>222.02</b>	<b>38.15</b>	<b>(57.92)</b>
<b>9. Total Comprehensive Income (after Tax) (7+8)</b>	<b>(42.17)</b>	<b>159.52</b>	<b>57.80</b>	<b>275.43</b>	<b>94.29</b>	<b>10.74</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	-	-	-	-	-	-
<b>12. Earnings Per Share (in `) (Face Value of ` 10/- each) (Basic &amp; Diluted) (*Not Annualised)</b>	<b>2.12</b>	<b>1.56</b>	<b>1.42</b>	<b>5.34</b>	<b>5.61</b>	<b>6.87</b>

**NOTE :**

- 1) The above results were reviewed by the Audit Committee, and taken on record by the Board at its meeting held on 13th December, 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 periods have been restated, wherever necessary, to make them comparable.

Place : Mumbai  
Date : 13.02.2021



For PUNCTUAL TRADING LIMITED

*[Signature]*  
Director

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## EXTRACT OF STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / NINE MONTH ENDED 31ST DECEMBER, 2020.

	(Rs. In Lacs)		
	Quarter Ended 31.12.2020 (Unaudited)	Nine Months Ended 31.12.2020 (Unaudited)	Quarter Ended 31.12.2019 (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	21.22	53.41	16.79
Net Profit / (loss) for the period before tax (after Exceptional and/or Extraordinary items)	21.22	53.41	16.79
Net Profit / (loss) for the period after tax (after Exceptional and/or Extraordinary items)	21.22	53.41	14.17
Total Comprehensive Income for the period [Comprising Profit/(loss) for the period (after tax) and other Comprehensive Income (after tax)]	-42.17	275.43	57.80
Equity Share Capital	100.00	100.00	100.00
Earnings Per Share (of Rs. 10/- each) (For continuing and discontinued operations)-			
Basic	2.12	5.34	1.42
Diluted	2.12	5.34	1.42

### NOTE :

1) The above is an extract of the detailed format of Quarterly / Nine months ended 31.12.2020 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 months 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 13th February, 2021.

For PUNCTUAL TRADING LIMITED

Place : Mumbai  
Date : 13.02.2021



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 December 31, 2020 ("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 : 13-02-2021

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



Partner  
Hatim Bandukwala  
Membership No. 016940  
UDIN – 21016940AAAAAU2836