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

10/02/2023

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

Re : **Script Code 512461**
Subject : **Outcome of Board Meeting**

Dear Sir / Madam,

At the meeting held today the Board inter alia :

1. Approved the un-audited financial results of the Company for the quarter and period ended 31st December, 2022.
2. Took note of the Limited Review Reports for the quarter and period ended 31st December, 2022.

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

The Board Meeting commenced at 11.15 am and concluded at 11.45 am .

Thanking You,
Yours faithfully,

For **PUNCTUAL TRADING LIMITED**

Director
Manoj Dadhich
Din : 00374923.

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 STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2022

(Rs. in Lacs except per share data)

	Quarter Ended 31.12.2022 (Unaudited)	Quarter Ended 30.09.2022 (Unaudited)	Quarter Ended 31.12.2021 (Unaudited)	Nine month Ended 31.12.2022 (Unaudited)	Nine month Ended 31.12.2021 (Unaudited)	Year Ended 31.03.2022 (Audited)
1. (a) Net Sales/Income from Operations	-	-	-	-	-	-
(b) Other Income	70.33	9.15	53.82	117.34	129.92	217.81
Total Income	70.33	9.15	53.82	117.34	129.92	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	6.67	3.81	6.30	15.52	18.78	25.44
e. Depreciation	0.15	0.16	0.18	0.46	0.53	0.66
f. Listing Fees	0.75	0.75	0.83	2.25	2.43	3.00
g. Legal & Professional Expenses	0.06	-	9.14	0.20	27.26	33.91
h. Other expenditure	1.18	0.27	1.90	1.71	3.28	2.97
Total Expenses	8.81	4.99	18.35	20.14	52.28	65.98
3. Profit before Exceptional Items and tax (1-2)	61.52	4.16	35.47	97.20	77.64	151.83
4. Exceptional items	-	-	-	-	-	-
5. Profit (+)/ Loss (-) before tax (3-4)	61.52	4.16	35.47	97.20	77.64	151.83
6. Tax Expense						
a. Current Tax	8.52	6.94	1.12	19.90	7.58	9.34
b. Income Tax of Earlier Years	-3.11	-	-	-3.11	-	-
b. Deferred Tax Expenses / (Credit)	2.00	3.16	6.31	1.69	9.63	12.84
7. Net Profit (+)/ Loss (-) for the period/ year (5-6)	54.11	-5.94	28.04	78.72	60.43	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)	43.64	-55.38	-38.36	-22.16	92.95	359.32
(ii) income tax effect on above	-5.00	6.34	4.39	2.53	-12.08	-39.75
(b)Items that will be reclassified to profit & Loss	-	-	-	-	-	-
Total Other Comprehensive Income	38.64	-49.04	-33.97	-19.63	80.87	319.57
9. Total Comprehensive Income (after Tax) (7+8)	92.75	-54.98	-5.93	59.09	141.30	449.22
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
12. Earnings Per Share (in `) (Face Value of ` 10/- each) (Basic & Diluted) (*Not Annualised)	5.41	-0.59	2.80	7.87	6.04	12.97

NOTE :

1) The above results were reviewed by the Audit Committee, and taken on record by the Board at its meeting held on 10th February, 2023.
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.

For PUNCTUAL TRADING LIMITED

Director

Place : Mumbai
Date :10.02.2023

SVP & ASSOCIATES
CHARTERED ACCOUNTANTS

B-601, SERENITY, RAHEJA REFLECTIONS,
THAKUR VILLAGE, KANDIVALI(EAST),
MUMBAI-400101 Mobile: 09820047387
E-Mail : yksinghania@gmail.com

LIMITED REVIEW REPORT

To Board of Directors of Punctual Trading Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Punctual Trading Limited** ("the Company") for the quarter and nine months period ended 31st December, 2022, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

   The 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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on this financial 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 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 standalone financial results prepared in accordance with applicable accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

SVP & ASSOCIATES CHARTERED ACCOUNTANTS MUMBAI

Yogesh Kumar Singhania

Yogesh Kumar Singhania
Partner
Membership No. 111473
UDIN: 23111473BGYOFK1074

Mumbai
10th February, 2023

PUNCTUAL TRADING LIMITED

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EXTRACT OF STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2022

(Rs. In Lacs)

	Quarter Ended 31.12.2022 (Unaudited)	Nine month Ended 31.12.2022 (Unaudited)	Quarter Ended 31.12.2021 (Unaudited)
Total Income from Operations	-	-	-
Net Profit / (loss) for the period (before tax, Exceptional and/or Extraordinary items) ordinary activites after tax	61.52	97.20	35.47
Net Profit / (loss) for the period before tax (after Exceptional and/or Extraordinary items)	61.52	97.20	35.47
Net Profit / (loss) for the period after tax (after Exceptional and/or Extraordinary items)	54.11	78.72	28.04
Total Comprehensive Income for the period [Comprising Profit/(loss) for the period (after tax) and other Comprehensive Income (after tax)]	92.75	59.09	-5.93
Equity Share Capital	100.00	100.00	100.00
Earnings Per Share (of Rs. 10/- each)			
Basic and Diluted	5.41	7.87	2.80
Other Equity	--	--	--

NOTE :

1) The above is an extract of the detailed format of Quarterly ended 31.12.2022 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 Qarterly / 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 10.02.2023.

For **PUNCTUAL TRADING LIMITED**

Place : Mumbai
Date : 10.02.2023

DIRECTOR

Manoj Dadhich

Din : 00374923

PUNCTUAL TRADING LIMITED MUMBAI