PUNCTUAL TRADING LIMITED

Regd. Off.: 11-B, Mittal Tower, Free Press Journal Marg, Nariman Point, Mumbai 400 021
Tel. No. : 022-61155300 Email add : punctualtradingltd@gmail.com
CIN : L67120MH1986PLC039919

09th November 2023

To,
The Manager-Listing Compliances
BSE Limited
Mumbai- 400001

Dear Sir,

Sub : Outcome of the Board Meeting; Unaudited Financial Results & Limited Review Report for the quarter and half year ended 30th September 2023.

Re : Scrip Code 512461

This is to inform you that the Board of Directors at its meeting held today, i.e. on Thursday, 09th November 2023, inter alia, approved and taken on record the following :

1) Unaudited financial results of the Company for the quarter and half year ended 30th September 2023.
2) Limited Review Report for the quarter and half year ended 30th September 2023.
3) Related Party Transaction Statement for the half year ended 30th September 2023.

Extract of the unaudited financial results for the quarter and half year ended 30th September 2023 as given for publication in the newspapers, 'The Free Press Journal' and 'Navshakti' is also enclosed.

The meeting of the Board of Directors commenced at 15.30 hrs. IST and ended on 16.35 hrs. IST.

Kindly acknowledge receipt.

Thanking You,

Yours Faithfully,
For **PUNCTUAL TRADING LIMITED**

Manoj Dadhich
Whole Time Director (DIN 00374923)

Encl.: a/a

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 30.09.2023 (Unaudited)	Quarter Ended 30.06.2023 (Unaudited)	Quarter Ended 30.09.2022 (Unaudited)	Six Month Ended 30.09.2023 (Unaudited)	Six Month Ended 30.09.2022 (Unaudited)	Year 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) (Basic & Diluted) (*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

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

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

Manoj Dadhich
Whole Time Director
(DIN-00374923)

Date :- 9th November, 2023
Place:- Mumbai

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

STANDALONE CASH FLOW STAEMENT 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)	(43.37)	(3.73)	13.98
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**	(5.73)	2.91	11.05
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

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

Review Report to Board of Directors

1. We have reviewed the accompanying statement of unaudited financial results of **Punctual Trading Limited** ("the Company") for the quarter and half year ended 30th September, 2023 ("the statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these results based on our review.

2. We conducted our review of the statement in accordance with the Standard on Review Engagement (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 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended 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

Yogesh Kumar Singhania

SVP & ASSOCIATES ★ MUMBAI ★ CHARTERED ACCOUNTANTS

Mumbai
9th November, 2023

Yogesh Kumar Singhania
Partner
Membership No. 111473
UDIN : 23111473BGYOIA6189

PUNCTUAL TRADING LIMITED

11-B, Mittal Tower, Free Press Journal Marg, Nariman Point, Mumbai 400021
Tel. : 022 - 35215146

CIN: L67120MH1986PLC039919

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEARLY ENDED 30TH SEPTEMBER, 2023

(Rs. In Lacs)

	Quarter Ended 30.09.2023	Half Year Ended 30.09.2023	Quarter Ended 30.09.2022
Total Income from Operations	-	-	-
Net Profit / (loss) for the period (before tax, Exceptional and/or Extraordinary items) ordinary activites after tax	47.00	92.01	4.16
Net Profit / (loss) for the period before tax (after Exceptional and/or Extraordinary items)	47.00	92.01	4.16
Net Profit / (loss) for the period after tax (after Exceptional and/or Extraordinary items)	37.61	78.98	28.04
Total Comprehensive Income for the period [Comprising Profit/(loss) for the period (after tax) and other Comprehensive Income (after tax)]	43.85	67.47	-5.93
Equity Share Capital	100.00	100.00	100.00
Earnings Per Share (of Rs. 10/- each)			
Basic and Diluted	3.76	7.90	2.80
Other Equity	--	--	--

NOTE :

1) The above is an extract of the detailed format of Quarterly ended 30.09.2023financial 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 09.11.2023.

For PUNCTUAL TRADING LIMITED

Place : Mumbai
Date : 09.11.2023

Manoj Dadhich
Whole Time Director
Din : 00374923

Punctual Trading Limited

Related Party Disclosures
(All amount in Rs. Lacs, unless otherwise stated)

Transactions with related parties during half year ended 30th September, 2023.

		Year Ended 30.09.2023	Year Ended 30.09.2022
Key Management personnel :			
	Remuneration paid to :		
	executive director		
	Mr.Manoj Dadhich	4.38	4.55
	Company Secretary		
	Ms.Sonia Chhajer	1.32	1.32
	CFO		
	Mr.Jeevan Jadhav*	3.66	0.00
		9.36	5.87

* Resigned w.e.f. 05th August 2023.

Terms and conditions of transactions with related parties

All related Party Transactions entered during the period were in ordinary course of the business and on arm's length basis.