

PUNCTUAL TRADING LIMITED

Regd. Off.: 603, 6th Floor, Plot 207, Embassy Centre, Jamnalal Bajaj Marg, Nariman Point,
Mumbai, Maharashtra, India, 400021

Tel. No. : 022-61155300 Email add : punctualtradingltd@gmail.com

CIN : L67120MH1986PLC039919

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

18th April 2025

Dear Sir/Madam,

Sub: Integrated Filing (Financial) for the quarter and year ended March 31, 2025

Sub: Scrip Code 512445

This is to inform you that the Board of Directors at its meeting held today, i.e, on 18th April, 2025, inter alia, approved audited financial results of the company for the quarter and financial year ended March 31, 2025.

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and year ended 31, 2025.

A. FINANCIAL RESULTS

Enclosed.

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

Not Applicable.

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

Not Applicable.

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS

Enclosed (Related Party Transaction of second half-year of FY 2024-25).

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS

Enclosed – Declaration of Unmodified Opinion

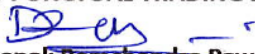
F. The Copy of newspaper publication is enclosed.

The meeting of the Board of Directors commenced at 17.40 p.m. and ended on 18:15 p.m. IST.

Kindly acknowledge the receipt.

Thanking You,

Yours Faithfully,
For **PUNCTUAL TRADING LIMITED**


Deepak Ramchandra Pawar
Whole Time Director
(DIN: 08088083)



PUNCTUAL TRADING LIMITED

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STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

(Rs. in Lakh except per share data)

	Quarter Ended 31.03.2025 (Audited) (Refer Note 4)	Quarter Ended 31.12.2024 (Unaudited)	Quarter Ended 31.03.2024 (Audited) (Refer Note 4)	Year Ended 31.03.2025 (Audited)	Year Ended 31.03.2024 (Audited)
1. (a) Net Sales/Income from Operations	-	-	-	-	-
(b) Other Income	34.75	30.47	71.57	344.84	230.72
Total Income	34.75	30.47	71.57	344.84	230.72
2. Expenditure					
a. Employees cost	6.92	6.44	6.07	25.34	21.02
b. Finance cost	0.57	-	0.25	0.57	0.25
c. Depreciation	0.09	0.10	0.14	0.43	0.56
d. Rates & Taxes	74.02	4.82	16.72	85.88	17.47
e. Legal & Professional Expenses	10.50	-	10.81	11.23	11.03
f. Other expenditure	4.34	6.90	1.95	19.04	5.80
Total Expenses	96.45	18.26	35.94	142.49	56.12
3. Profit before Exceptional Items and tax (1-2)	-61.70	12.20	35.63	202.35	174.60
4. Exceptional items	-	-	-	-	-
5. Profit (+)/ Loss (-) before tax (3-4)	-61.70	12.20	35.63	202.35	174.60
6. Tax Expense					
a. Current Tax	-2.79	-2.90	0.16	62.24	12.55
b. Deferred Tax Expenses / (Credit)	-3.85	10.96	-9.65	6.26	0.23
c. Income Tax of Earlier Years	0.04	-	0.04	0.04	0.04
7. Net Profit (+)/ Loss (-) for the period/ year (5-6)	-55.10	4.14	45.08	133.80	161.78
8. Other Comprehensive Income (OCI)					
(a) Item that will not be classified to profit & loss	-	-	-	-	-
(i) Equity Instruments through other Comprehensive Income (FVOCI)	12.22	-145.81	-41.38	-138.95	83.25
(ii) Income tax effect on above	-3.06	-2.26	4.73	-22.46	-9.52
(b) Items that will be reclassified to profit & Loss	-	-	-	-	-
Total Other Comprehensive Income	9.17	-148.07	-36.65	-161.41	73.73
9. Total Comprehensive Income (after Tax) (7+8)	-45.93	-143.93	8.43	-27.61	235.51
10. Paid-up equity share capital of Face Value ` 10/- each	100.00	100.00	100.00	100.00	100.00
11. Other Equity				1,949.47	1,977.08
12. Earnings Per Share (in `) (Face Value of ` 10/- each) (Basic & Diluted) (*Not Annualised)	-5.51	0.41	4.51	13.38	16.18

NOTE :

- 1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 18th April, 2025. 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.
- 4) The figures for the quarter ended 31st March, 2025 and 31st March 2024 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




 Deepak R Pawar
 Whole Time Director
 (DIN-08088083)

Date :- 18th April, 2025

Place:- Mumbai

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AUDITED STANDALONE BALANCE SHEET AS AT 31ST MARCH , 2025

(Rs. in Lakh)		
Particulars	As at 31.03.2025 (Audited)	As at 31.03.2024 (Audited)
I. ASSETS		
1 Non-current assets		
(a) Property, plant and equipment	-	22.33
(b) Financial assets		
(i) Investments	711.01	875.64
(iii) Others	-	6.67
(f) Non-current tax assets (net)	6.77	11.72
Total Non-Current assets	717.78	916.37
2 Current assets		
(a) Financial assets		
(i) Investments	2,011.10	1,285.65
(ii) Cash and Cash Equivalents	0.04	0.26
(iii) Others	3.65	11.31
(b) Other current assets	4.20	0.39
(c) Assets Classified as held for Sale	21.96	-
Total Current assets	2,040.95	1,297.61
TOTAL ASSETS	2,758.73	2,213.98
II. EQUITY AND LIABILITIES		
Equity		
(a) Share capital	100.00	100.00
(b) Other equity	1,949.47	1,977.08
	2,049.47	2,077.08
Liabilities		
1 Non-current liabilities		
(a) Financial liabilities		
(i) Others	-	28.98
(b) Deferred tax liabilities (net)	118.89	90.17
	118.89	119.15
2 Current liabilities		
(a) Financial liabilities		
(i) Trade payables		
a) Total Outstanding dues of Micro and Small Enterprises	-	-
b) Others	3.68	14.55
(iii) Other financial liabilities	-	-
(b) Other current liabilities	584.33	0.73
(c) Provisions	2.35	2.46
	590.36	17.74
TOTAL EQUITY AND LIABILITIES	2,758.73	2,213.98



For and on behalf of the Board of Directors


Deepak R Pawar
Whole Time Director
(DIN-08088083)

Date :- 18th April, 2025
Place:- Mumbai

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AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025**(Rs In Lakh)**

	For the year ended 31 st March 2025	For the year ended 31 st March 2024
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net profit/(loss) before Exceptional Items and tax as per profit and Loss account Adjusted for:	202.35	174.60
Depreciation	0.43	0.56
Dividend	(2.56)	(2.30)
Fair value changes (net) on financial assets	(86.07)	(86.05)
Sundry Balance Written Back	(0.73)	-
Profit on Sale of Investment (Net)	(26.53)	(2.30)
Profit of sale of Property, plant and equipment	(196.31)	(90.10)
Operating Profit before Working Capital Changes	(109.42)	84.50
Adjusted for:		
Trade & Other Receivables	7.93	7.98
Trade and Other Payables	(38.38)	10.84
Cash generated from operations	(139.87)	103.33
Direct taxes paid (Net)	(57.33)	(17.79)
Net Cash From Operating Activities	(197.21)	85.53
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Investment	(2,006.44)	(146.56)
Sale of Investment	1,419.28	58.73
Dividend Received	2.56	2.30
Sale of Property, plant and equipment (PPE)	781.59	
Net Cash Flow used in Investing Activities	196.99	(85.53)
C) CASH FLOW FROM FINANCING ACTIVITIES		
Net Cash Flow from Financing Activities	-	-
Net Increase/(Decrease) in Cash and Cash Equivalents	(0.22)	0.00
Opening Balance of Cash and Cash Equivalents	0.26	0.26
Closing balance of Cash and Cash Equivalents	0.04	0.26

For and on behalf of the Board of Directors



Deepak R Pawar
Whole Time Director
(DIN-08088083)

Date :- 18th April, 2025

Place:- Mumbai

Punctual Trading Limited

Related Party Disclosure

Transaction with related party during Half year ended 31st March 2025

Key Managerial Person	(Amount in Lakhs)	
	Half year Ended 31.03.2025	Half year Ended 31.03.2024
Particulars		
Remuneration paid to		
Executive Director		
Mr. Manoj Dadhich (upto June 17, 2024)	-	4.84
Whole Time Director		
Deepak Ramchandra Pawar (w.e.f. August 10, 2024)	3.51	-
Company Secretary		
Sonia Omprakash Chhajer	1.32	1.32
CFO		
Akash Sukhdev Swami	4.50	1.63
	9.33	7.79

Terms and conditions of transactions with related parties

All related party Transaction during the period were in ordinary course of the business and on arm's length basis.



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INDEPENDENT AUDITOR'S REPORT

To

The Board of Directors of

Punctual Trading Limited

Report on the audit of the Financial Results

Opinion

We have audited the accompanying financial results of **Punctual Trading Limited** ('the Company') for the quarter and year ended March 31, 2025, attached herewith along with notes thereto, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter and year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Financial Results

Quarterly financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.



This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial control system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to



the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that individually or in aggregate makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter:

1. The Financial Results include the results for the quarter ended March 31, 2025 and March 31, 2024 being the balancing figure between audited figures in respect of full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our opinion is not modified in respect of this matter.

Mumbai
April 18, 2025



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

Yogesh Kumar Singhania
Partner

Membership No. 111473

UDIN : 25111473BMKURE8773

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Audited Financial Results of the Company for the Quarter and Year ended 31st March 2025

The Audited Financial Results of the Company for the Quarter and Year ended March 31, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at the respective meeting held on 18th April 2025.

The full financial results along with respective limited review report by the statutory auditor are available at the website of the Company (URL: <https://www.punctualtrading.com/Financial-Investor-Relations.html>), the website of the BSE Limited (URL: <https://www.bseindia.com/stock-share-price/punctual-trading-ltd/punctrd/512461/corp-announcements/>)

The aforementioned financial results can also be accessed by scanning the following Quick Response ('QR') Code:



For and on behalf of the Board




Deepak Ramchandra Pawar
Whole Time Director
(DIN 08088083)

Date: 18th April 2025

Place: Mumbai

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DECLARATION

With reference to the SEBI circular dated 27th May, 2016 in respect of Disclosure of the impact of Audit qualifications, We, declare that the Statutory Auditors of the Company, M/S SVP & Associates, Chartered Accountants have issued Audit reports with unmodified opinions on the Annual Audited Financial Statements of the Company for the year ended on 31st March, 2025.

For **PUNCTUAL TRADING LIMITED**


Deepak Ramchandra Pawar
Whole Time Director
(DIN: 08088083)

