PUNCTUAL TRADING LIMITED

102, Floor - 10, Plot - 220, Maker Chamber VI, Jamnalal Bajaj Marg, Nariman Point, Mumbai, 400021
Tel. No. : 022 – 4962 2754 Email: punctualtradingltd@gmail.com
CIN : L67120MH1986PLC039919

16th October 2025

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

Dear Sir/Madam,

Sub: Integrated Filing (Financial) for the quarter and half year ended September 30, 2025.
Ref: Scrip Code 512461

This is to inform you that the Board of Directors at its meeting held today, i.e, on 16th October, 2025, inter alia, approved un-audited financial results of the company for the quarter and half year ended September 30, 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 half year ended September 30, 2025.

A. FINANCIAL RESULTS

Considered and approved the unaudited Standalone Financial Statement for the Quarter and Half year ended September 30, 2025 together with the Limited Review report issued thereon by M/s. SVP & Associates, Chartered Accountants, Statutory Auditors

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 first half-year of FY 2025-26).

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

Not applicable for this Quarter. Applicable only for annual filing i.e, 4th quarter).

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F. The Copy of newspaper publication is enclosed.

The meeting of the Board of Directors commenced at 18.30 p.m. and ended on 19:40 p.m. IST.

Kindly acknowledge the receipt.

Thanking You,

Yours Faithfully,
For **PUNCTUAL TRADING LIMITED**

PUNCTUAL TRADING LIMITED MUMBAI

Deepak Ramchandra Pawar
Whole Time Director
DIN: 08088083

PUNCTUAL TRADING LIMITED

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTH ENDED 30th SEPTEMBER, 2025

(Rs. in Lakh except per share data)

Particulars	Quarter Ended 30.09.2025 (Unaudited)	Quarter Ended 30.06.2025 (Unaudited)	Quarter Ended 30.09.2024 (Unaudited)	Six Month Ended 30.09.2025 (Unaudited)	Six Month Ended 30.09.2024 (Unaudited)	Year Ended 31.03.2025 (Audited)
1. (a) Net Sales/Income from Operations	-	-	-		-	-
(b) Other Income	46.38	1,356.24	225.62	1,402.62	279.61	344.84
Total Income	**46.38**	**1,356.24**	**225.62**	**1,402.62**	**279.61**	**344.84**
2. Expenditure						
a. Employees cost	6.46	6.59	5.97	13.05	11.98	25.34
b. Finance cost	-	-	-	-	0.00	0.57
c. Depreciation	-	-	0.11	-	0.24	0.43
d. Rates & Taxes	0.00	5.82	0.14	5.82	7.04	85.88
e. Legal & Professional Expenses	0.14	0.40	0.02	0.54	0.63	11.23
f. Other expenditure	1.05	1.09	13.95	2.14	7.90	19.04
Total Expenses	**7.64**	**13.90**	**20.19**	**21.55**	**27.79**	**142.49**
3. Profit before Exceptional Items and tax (1-2)	**38.73**	**1,342.34**	**205.43**	**1,381.07**	**251.83**	**202.35**
4. Exceptional items	-	-	-	-	-	-
5. Profit (+)/ Loss (-) before tax (3-4)	**38.73**	**1,342.34**	**205.43**	**1,381.07**	**251.83**	**202.35**
6. Tax Expense						
a. Current Tax	-0.47	281.33	47.24	280.86	67.93	62.24
b. Deferred Tax Expenses / (Credit)	9.77	-0.27	4.81	9.50	-0.86	6.26
c. Income Tax of Earlier Years	-	-0.09	-	-0.09	-	0.04
7. Net Profit (+)/ Loss (-) for the period/ year (5-6)	**29.44**	**1,061.37**	**153.38**	**1,090.80**	**184.76**	**133.80**
8. Other Comprehensive Income (OCI)						
(a) Item that will not be classified to profit & loss	-	-	-	-	-	-
(i) Equity Instruments through other Comprehensive Income (FVOCI)	-78.67	140.99	-47.48	62.32	-5.36	-138.95
(ii) income tax effect on above	14.26	-25.12	6.79	-10.86	-17.15	-22.46
(b)Items that will be reclassified to profit & Loss	-	-	-	-	-	-
Total Other Comprehensive Income	**-64.41**	**115.87**	**-40.69**	**51.46**	**-22.51**	**-161.41**
9. Total Comprehensive Income (after Tax) (7+8)	**-34.98**	**1,177.24**	**112.70**	**1,142.26**	**162.25**	**-27.61**
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						1,949.47
12. Earnings Per Share (in `) (Face Value of ` 10/- each) (Basic & Diluted) (*Not Annualised)	2.94	106.14	15.34	109.08	18.48	13.38

NOTE :

1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 16th October, 2025. 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

PUNCTUAL TRADING LIMITED MUMBAI

Deepak R Pawar
Whole Time Director
(DIN-08088083)

Date :- 16th October, 2025
Place:- Mumbai

PUNCTUAL TRADING LIMITED

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STANDALONE BALANCE SHEET AS AT 30th SEPTEMBER , 2025

(Rs. in Lakh)

Particulars	As at 30.09.2025 (Unaudited)	As at 31.03.2025 (Audited)
I. ASSETS		
1 Non-current assets		
(a) Property, plant and equipment	-	-
(b) Financial assets		
(i) Investments	773.33	711.01
(ii) Other Financial Assets	-	-
(c) Non-current tax assets (net)	-	6.77
Total Non-Current assets	**773.33**	**717.78**
2 Current assets		
(a) Financial assets		
(i) Investments	2,692.11	2,011.10
(ii) Cash and Cash Equivalents	0.32	0.04
(iii) Other Financial assets	15.90	3.65
(b) Other current assets	2.66	4.20
(c) Assets Classified as held for Sale	-	21.96
Total Current assets	**2,710.99**	**2,040.95**
TOTAL ASSETS	**3,484.32**	**2,758.73**
II. EQUITY AND LIABILITIES		
Equity		
(a) Share capital	100.00	100.00
(b) Other equity	3,091.72	1,949.47
	3,191.72	**2,049.47**
Liabilities		
1 Non-current liabilities		
(a) Financial liabilities		
(i) Others	-	-
(b) Deferred tax liabilities (net)	139.26	118.89
	139.26	**118.89**
2 Current liabilities		
(a) Financial liabilities		
(i) Trade payables		
a) Total Outstanding dues of Micro and Small Enterprises	-	-
b) Others	3.19	3.68
(iii) Other financial liabilities	-	-
(b) Other current liabilities	0.07	584.33
(c) Provisions	2.73	2.35
(d) Current tax liabilities	147.35	-
	153.34	**590.36**
TOTAL EQUITY AND LIABILITIES	**3,484.32**	**2,758.73**

For and on behalf of the Board of Directors

Deepak R Pawar
Whole Time Director
(DIN-08088083)

Date :- 16th October, 2025
Place:- Mumbai

PUNCTUAL TRADING LIMITED

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STANDALONE CASH FLOW STAEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2025

(Rs In Lakh)

	For the half year ended 30th Sept 2025 (Unaudited)		For the half year ended 30th Sept 2024 (Unaudited)	
A) CASH FLOW FROM OPERATING ACTIVITIES				
Net profit/(loss) before Exceptional Items and tax as per profit and Loss account Adjusted for:		**1,381.07**		**251.83**
Depreciation	-		0.24	
Dividend	(2.94)		(2.56)	
Fair value changes (net) on financial assets	(86.47)		(45.23)	
Other Income	(0.07)		-	
Loss/(Profit) on Sale of Investment (Net)	(8.09)		(4.86)	
Profit of sale of Property, Plant and equipment	(1,294.79)	(1,392.37)	(196.31)	(248.72)
Operating Profit before Working Capital Changes		**(11.29)**		**3.10**
Adjusted for:				
Trade & Other Receivables	(6.13)		(8.78)	
Trade and Other Payables	(1.56)	**(7.69)**	(12.70)	**(21.49)**
Cash generated from operations		**(18.98)**		**(18.38)**
Direct taxes paid (Net)		(126.83)		(30.79)
Net Cash From Operating Activities		**(145.81)**		**(49.17)**
B) CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Investment		(2,384.17)		(1,057.31)
Sale of Investment		1,795.74		905.23
Dividend Received		2.94		2.56
Sale of Property, plant and equipment (PPE)		731.41		198.84
Net Cash Flow used in Investing Activities		**145.92**		**49.32**
C) CASH FLOW FROM FINANCING ACTIVITIES				
Net Cash Flow from Financing Activities		-		-
Net Increase/(Decrease) in Cash and Cash Equivalents		**0.11**		**0.15**
Opening Balance of Cash and Cash Equivalents		**0.04**		**0.26**
Closing balance of Cash and Cash Equivalents		**0.15**		**0.41**

For and on behalf of the Board of Directors

PUNCTUAL TRADING LIMITED
MUMBAI

Deepak R Pawar
Whole Time Director
(DIN-08088083)

Date :- 16th October, 2025
Place:- Mumbai

Punctual Trading Limited

Related Party Disclosures:

Transaction with related party during half year ended 30th September 2025

Remuneration Paid to Key Managerial Personnel (Amount in Lakhs)

Particulars	Half year Ended 30.09.2025	Half year Ended 30.09.2024
Executive Director/Whole Time Director Mr. Manoj Dadhich (upto June 17, 2024)	-	2.72
Whole Time Director Deepak Ramchandra Pawar (w.e.f. August 10, 2024)	3.57	1.23
Company Secretary Sonia Omprakash Chhajer	1.32	1.32
CFO Akash Sukhdev Swami	4.50	4.50
Total:	9.39	9.77

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.

PUNCTUAL TRADING LIMITED.
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, 2025 ("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

SVP & ASSOCIATES MUMBAI CHARTERED ACCOUNTANTS

Yogesh Kumar Singhania

Yogesh Kumar Singhania
Partner
Membership No. 111473
UDIN : 25111473BMKUTB2668

Mumbai
16th October, 2025

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EXTRACT OF STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEARLY ENDED 30TH SEPTEMBER, 2025

(Rs. In Lacs)

Particulars	Quarter Ended 30.09.2025	Half Year Ended 30.09.2025	Quarter Ended 30.09.2024
Total Income from Operations	-	-	-
Net Profit / (loss) for the period (before tax, Exceptional and/or Extraordinary items) ordinary activites after tax	38.73	1381.07	205.43
Net Profit / (loss) for the period before tax (after Exceptional and/or Extraordinary items)	38.73	1381.07	205.43
Net Profit / (loss) for the period after tax (after Exceptional and/or Extraordinary items)	29.44	1090.80	153.38
Total Comprehensive Income for the period [Comprising Profit/(loss) for the period (after tax) and other Comprehensive Income (after tax)]	-34.98	1142.26	112.70
Equity Share Capital	100.00	100.00	100.00
Earnings Per Share (of Rs. 10/- each)			
Basic and Diluted	2.94	109.08	15.34
Other Equity	--	--	--

NOTE :

1) The above is an extract of the detailed format of Quarterly ended 30.09.2025 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 16.10.2025

For **PUNCTUAL TRADING LIMITED**

Place : Mumbai
Date : 16.10.2025

DIRECTOR
Deepak R Pawar
(DIN-08088083)

PUNCTUAL TRADING LIMITED MUMBAI