

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 Listing Centre,
BSE Limited, Mumbai

14th February, 2025

Dear Sir/Madam,

Sub : Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024
Re : Scrip Code 512461

This has reference to our letter dated February 06, 2025, intimating the submission of outcome of the financial results for the quarter and nine months ended December 31, 2024,

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 nine months ended December 31, 2024.

A. FINANCIAL RESULTS

Enclosed. *(Please note that the Outcome of the Board Meeting dated February 06, 2025 for statement of financial results for the quarter and nine months ended December 31, 2024, have been filed within the prescribed time limit)*

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

Not Applicable for the third quarter financial results.

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

Not Applicable for the third quarter financial results.

Kindly acknowledge the receipt.

Thanking you,

Yours Faithfully,
For **PUNCTUAL TRADING LIMITED**

Deepak Ramchandra Pawar
Whole Time Director



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, 2024, 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.

Mumbai
6th February, 2025



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

Yogesh Kumar Singhania
Partner

Membership No. 111473

UDIN: 25111473BMKVQ13104

PUNCTUAL TRADING LIMITED

603, Floor-6, Plot-207, Embassy Centre, Jamnalal Bajaj Marg, Nariman Point, Mumbai 400021

Tel. No. : 022-61155300

Website: www.punctualtrading.com, Email for investors:investor_grievance@rediffmail.com

CIN : L67120MH1986PLC039919

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31st DECEMBER, 2024


(Rs. in Lakh except per share data)

Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Nine Month Ended	Nine Month Ended	Year Ended
	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
1. (a) Net Sales/Income from Operations	-	-	-	-	-	-
Other Income	30.47	225.62	52.45	310.08	159.15	230.72
Total Income	30.47	225.62	52.45	310.08	159.15	230.72
2. Expenditure						
a. Employees cost	6.44	5.97	3.73	18.41	14.95	21.02
b. Finance cost	-	-	-	0.00	-	0.25
c. Depreciation	0.10	0.11	0.14	0.34	0.42	0.56
d. Listing Fees	0.81	0.81	0.81	2.44	2.44	3.25
e. Other expenditure	10.91	13.29	0.81	24.85	2.37	31.04
Total Expenses	18.26	20.19	5.50	46.04	20.18	56.12
3. Profit before Exceptional Items and tax (1-2)	12.20	205.43	46.95	264.04	138.97	174.59
4. Exceptional items	-	-	-	-	-	-
5. Profit (+)/ Loss (-) before tax (3-4)	12.20	205.43	46.95	264.04	138.97	174.59
6. Tax Expense						
a. Current Tax	(2.90)	47.24	4.19	65.03	12.39	12.55
b. Deferred Tax Expenses / (Credit)	10.96	4.81	5.05	10.11	9.88	0.23
c. Income Tax of Earlier Years	-	-	-	-	-	0.04
7. Net Profit (+)/ Loss (-) for the period/ year (5-6)	4.14	153.38	37.71	188.90	116.70	161.77
8. Other Comprehensive Income (OCI)						
(a) Item that will not be classified to profit & loss	-	-	-	-	-	-
(i) Equity Instruments through other Comprehensive Income (FVOCI)	(145.81)	(47.48)	61.45	(151.17)	124.63	83.25
(ii) income tax effect on above	(2.26)	6.79	(7.03)	(19.41)	(14.26)	(9.52)
(b) Items that will be reclassified to profit & Loss	-	-	-	-	-	-
Total Other Comprehensive Income	(148.07)	(40.69)	54.42	(170.58)	110.37	73.73
9. Total Comprehensive Income (after Tax) (7+8)	(143.93)	112.70	92.13	18.32	227.06	235.50
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						1,977.08
12. Earnings Per Share (in `) (Face Value of ` 10/- each) (Basic & Diluted) (*Not Annualised)	0.41	15.34	3.77	18.89	11.67	16.18

NOTE :

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 6th February, 2025. The Statutory Auditor of the Company have carried out a limited review of the above results.
- The Company operates in single business segment and hence, the information pursuant to IND AS-108 is not applicable.
- 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


 Deepak R Pawar
 Whole Time Director
 (DIN-08088083)



Date :- 6th February, 2025
Place:- Mumbai

PUNCTUAL TRADING LIMITED

603, Floor-6, Plot-207, Embassy Centre, Jamnalal Bajaj Marg, Nariman Point, Mumbai 400021
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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2024

(Rs. In Lacs)

	Quarter Ended 31.12.2024	Nine Month Ended 31.12.2024	Quarter Ended 31.12.2023
Total Income from Operations	-	-	-
Net Profit / (loss) for the period (before tax, Exceptional and/or Extraordinary items) ordinary activities after tax	12.20	264.04	46.95
Net Profit / (loss) for the period before tax (after Exceptional and/or Extraordinary items)	12.20	264.04	46.95
Net Profit / (loss) for the period after tax (after Exceptional and/or Extraordinary items)	4.14	188.90	37.71
Total Comprehensive Income for the period [Comprising Profit/(loss) for the period (after tax) and other Comprehensive Income (after tax)]	-143.93	18.32	92.13
Equity Share Capital	100.00	100.00	100.00
Earnings Per Share (of Rs. 10/- each)			
Basic and Diluted	0.41	18.89	3.77
Other Equity	--	--	--

NOTE :

1) The above is an extract of the detailed format of Quarterly ended 31.12.2024 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 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 6th February 2025.

For PUNCTUAL TRADING LIMITED

Place : Mumbai
Date : 06.02.2025




Deepak R Pawar
Whole Time Director
(DIN-08088083)