

# GUPTA RAJ & CO. CHARTERED ACCOUNTANTS

DELHI OFFICE :  
101, KD BLOCK,  
PITAMPURA,  
NEAR KOHAT ENCLAVE  
METRO STATION,  
NEW DELHI 110034  
PH. NO. 011-47018333

MUMBAI OFFICE :  
2A, MAYUR APARTMENTS,  
DADABHAI CROSS RD. NO.3,  
VILE PARLE (WEST),  
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PIN 400056  
PH. NO. 26210901, 26210902.

AHEMDABAD OFFICE :  
A-307 INFINITY TOWER,  
CORPORATE TOWER,  
PRAHALAD NAGAR,  
AHMEDABAD  
PIN - 380015  
M. NO. 9726777733

NAGPUR BRANCH :  
1ST FLR, MEMON  
JAMAD BUILDING,  
NR CENTRAL BANK,  
MASKASATH, ITWARI,  
NAGPUR - 440002  
M. NO. 7387811111

## INDEPENDENT AUDITORS' REVIEW REPORT

To,  
The Board of Directors,  
**P M Telelinks Limited**

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **P M Telelinks Limited** ("the Company") for the Quarter ended 31<sup>st</sup> December, 2020. 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 the Statement based on our review.

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 Statement is 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.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with the Indian Accounting Standards and other recognised 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 M/s. GUPTA RAJ & CO.  
Chartered Accountants  
(Firm Registration No. 001687N)



*Nikul Jalan*  
CA Nikul Jalan  
(Partner)

Date: 12/02/2021

Place: Mumbai

UDIN: 21112353AAAABG7673

**Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months ended 31st December 2020**

( In Lacs)

	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2020	30-09-2020	31-12-2019	31-12-2020	31-12-2019	31-03-2020
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue From Operations	271.54	292.53	1,570.36	1,343.95	2,801.78	3,860.45
II	Other Income	-	-	-	-	-	-
III	<b>Total Income (I+II)</b>	<b>271.54</b>	<b>292.53</b>	<b>1,570.36</b>	<b>1,343.95</b>	<b>2,801.78</b>	<b>3,860.45</b>
IV	<b>Expenses</b>						
	a) Purchases of Stock-in-Trade	266.92	208.01	1,583.62	1,198.77	2,766.20	3,887.15
	b) Changes in inventories of finished goods, Stock-in-Trade and work-in progress	-	82.28	(25.21)	82.28	(25.21)	(82.28)
	c) Employee benefits expense	1.57	3.08	1.74	5.19	3.65	6.29
	d) Finance Costs	-	-	-	-	-	-
	e) Depreciation and amortisation expenses	0.01	0.01	-	0.03	-	0.13
	f) Other Expenses	0.53	2.55	0.76	37.70	24.92	25.67
	<b>Total Expenses (IV)</b>	<b>269.03</b>	<b>295.94</b>	<b>1,560.91</b>	<b>1,323.96</b>	<b>2,769.56</b>	<b>3,836.96</b>
V	<b>Profit/(loss) before exceptional items and tax (I-IV)</b>	<b>2.51</b>	<b>(3.40)</b>	<b>9.45</b>	<b>19.99</b>	<b>32.22</b>	<b>23.49</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit/ (loss) before exceptions items and tax(V-VI)</b>	<b>2.51</b>	<b>(3.40)</b>	<b>9.45</b>	<b>19.99</b>	<b>32.22</b>	<b>23.49</b>
VIII	<b>Tax Expense:</b>						
	(1) Current Tax	0.63	(0.86)	-	5.03	-	5.14
	(2) Deferred Tax	-	-	-	-	-	4.87
IX	<b>Profit/(Loss) for the period (VII-VIII)</b>	<b>1.88</b>	<b>(2.55)</b>	<b>9.45</b>	<b>14.96</b>	<b>32.22</b>	<b>13.48</b>
X	<b>Other Comprehensive Income</b>						
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be re classifies to profit or loss	-	-	-	-	-	-
XI	<b>Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>1.88</b>	<b>(2.55)</b>	<b>9.45</b>	<b>14.96</b>	<b>32.22</b>	<b>13.48</b>
XII	<b>Paid-up Equity Share Capital</b> (Face Value of the share ` 10/- each)	1,007.50	1,007.50	1,007.50	1,007.50	1,007.50	1,007.50
XIII	<b>Earnings per Share:</b>						
	(1) Basic	0.02	(0.03)	0.09	0.15	0.32	0.13
	(2) Diluted	0.02	(0.03)	0.09	0.15	0.32	0.13

**Notes:**

- The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 12th February 2021 and also Limited Review were carried out by the Statutory Auditors.
- This statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules,2015 (Ind AS) prescribed under section 133 of the companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The company has not carried on more than one activity and therefore "Ind AS 108 - Operating Segment" is not applicable to the Company.
- Previous period/year figures have been regrouped/reclassified to make them comparable with those of current period

For and on behalf of the Board of Directors of  
**P M TELELINKS LIMITED**



**GULABCHAND PUKHRAJ SURANA**  
 MANAGING DIRECTOR

**HYDERABAD**

Date: 12/02/2021