

PUNCTUAL TRADING LIMITED

Regd. Off.: 411, Floor-4, Plot-207, Embassy Centre, Jamnalal Bajaj Marg, Nariman Point,
Mumbai - 400 021
Tel. No. : 022-61155300 Email add : punctualtradingltd@gmail.com
CIN : L67120MH1986PLC039919

28th October 2024

To,
The Listing Centre,
BSE Limited, Mumbai

Dear Sir/Madam,

Sub : Outcome of the Board Meeting
Re : Scrip Code 512461

This is with reference to the captioned subject. The Board at its meeting held today, *inter alia*:

- 1) Approved the enclosed un-audited standalone financial results of the Company for the quarter and half year ended 30th September 2024.
- 2) Took note of the enclosed Limited Review reports for the quarter and half year ended 30th September 2024.
- 3) Related Party Transaction Statement for the half year ended 30th September 2024.

Extract of the standalone un-audited financial results 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 17.30 hrs. IST and ended on 18.10 hrs. IST.

Kindly acknowledge the receipt.

Thanking you,

Yours faithfully
For Punctual Trading Limited



Akash Sukhdev Swami
Chief Financial Officer



PUNCTUAL TRADING LIMITED

411, Floor-4, Plot-207, Embassy Centre, Jamnalal Bajaj 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, 2024

(Rs. in Lakh except per share data)

Particulars	Quarter Ended 30.09.2024 (Unaudited)	Quarter Ended 30.06.2024 (Unaudited)	Quarter Ended 30.09.2023 (Unaudited)	Six Month Ended 30.09.2024 (Unaudited)	Six Month Ended 30.09.2023 (Unaudited)	Year Ended 31.03.2024 (Audited)
1. (a) Net Sales/Income from Operations	-	-	-	-	-	-
(b) Other Income	225.62	53.99	53.71	279.61	106.70	230.72
Total Income	225.62	53.99	53.71	279.61	106.70	230.72
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	5.97	6.00	4.61	11.98	11.23	21.02
e. Finance cost	-	0.00	-	0.00	-	0.25
e. Depreciation	0.11	0.13	0.14	0.24	0.28	0.56
f. Other expenditure	14.11	1.46	1.97	15.57	3.19	34.29
Total Expenses	20.19	7.59	6.71	27.79	14.69	56.12
3. Profit before Exceptional Items and tax (1-2)	205.43	46.39	47.00	251.83	92.01	174.59
4. Exceptional items	-	-	-	-	-	-
5. Profit (+)/ Loss (-) before tax (3-4)	205.43	46.39	47.00	251.83	92.01	174.59
6. Tax Expense						
a. Current Tax	47.24	20.68	4.49	67.93	8.19	12.55
b. Deferred Tax Expenses / (Credit)	4.81	-5.66	4.90	-0.86	4.83	0.23
c. Income Tax of Earlier Years	-	-	-	-	-	0.04
7. Net Profit (+)/ Loss (-) for the period/ year (5-6)	153.38	31.38	37.61	184.76	78.98	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)	-47.48	42.11	7.04	-5.36	63.18	83.25
(ii) income tax effect on above	6.79	-23.94	-0.81	-17.15	-7.23	-9.52
(b) Items that will be reclassified to profit & Loss	-	-	-	-	-	-
Total Other Comprehensive Income	-40.69	18.17	6.24	-22.51	55.95	73.73
9. Total Comprehensive Income (after Tax) (7+8)	112.70	49.55	43.85	162.25	134.93	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)	15.34	3.14	3.76	18.48	7.90	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 28th October, 2024. 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



Deepak R Pawar
Whole Time Director
(DIN-08088083)



Date :- 28th October, 2024

Place:- Mumbai

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411, Floor-4, Plot-207, Embassy Centre, Jamnalal Bajaj Marg, Nariman Point, Mumbai 400021

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STANDALONE BALANCE SHEET AS AT 30th SEPTEMBER , 2024

(Rs. in Lakh)

Particulars	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
I. ASSETS		
1 Non-current assets		
(a) Property, plant and equipment	19.56	22.33
(b) Financial assets		
(i) Investments	870.28	875.64
(iii) Others	6.58	6.67
(c) Non-current tax assets (net)	11.72	11.72
Total Non-Current assets	908.14	916.37
2 Current assets		
(a) Financial assets		
(i) Investments	1,486.03	1,285.65
(ii) Cash and Cash Equivalents	0.41	0.26
(iii) Others	20.37	11.31
(b) Other current assets	2.00	0.39
Total Current assets	1,508.81	1,297.61
TOTAL ASSETS	2,416.95	2,213.98
II. EQUITY AND LIABILITIES		
Equity		
(a) Share capital	100.00	100.00
(b) Other equity	2,139.33	1,977.08
	2,239.33	2,077.08
Liabilities		
1 Non-current liabilities		
(a) Financial liabilities		
(i) Others	-	28.98
(b) Deferred tax liabilities (net)	106.47	90.17
	106.47	119.15
2 Current liabilities		
(a) Financial liabilities		
(i) Trade payables		
a) Total Outstanding dues of Micro and Small Enterprises	-	-
b) Others	2.99	14.55
(iii) Other financial liabilities	28.98	-
(b) Other current liabilities	0.19	0.73
(c) Provisions	1.86	2.46
(d) Current tax liabilities	37.14	-
	71.15	17.74
TOTAL EQUITY AND LIABILITIES	2,416.95	2,213.98

For and on behalf of the Board of Directors

Deepak R Pawar

Deepak R Pawar
Whole Time Director
(DIN-08088083)



Date :- 28th October, 2024

Place:- Mumbai

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STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2024

(Rs In Lakh)

	For the half year ended 30th Sept 2024 (Unaudited)	For the half year ended 30th Sept 2023 (Unaudited)
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net profit/(loss) before Exceptional Items and tax as per profit and Loss account Adjusted for:	251.83	92.01
Depreciation	0.24	0.28
Dividend	(2.56)	(2.30)
Fair value changes (net) on financial assets	(45.23)	(41.02)
Loss/(Profit) on Sale of Investment (Net)	(4.86)	(0.32)
Profit of sale of Property, Plant and equipment	(196.31)	(248.72)
Operating Profit before Working Capital Changes	3.10	48.64
Adjusted for:		
Trade & Other Receivables	(8.78)	(8.09)
Trade and Other Payables	(12.70)	2.36
Cash generated from operations	(18.38)	42.92
Direct taxes paid (Net)	(30.79)	(7.24)
Net Cash From Operating Activities	(49.17)	35.68
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Investment	(1,057.31)	(62.52)
Sale of Investment	905.23	24.54
Dividend Received	2.56	2.30
Sale of Property, plant and equipment (PPE)	198.84	
Net Cash Flow used in Investing Activities	49.32	(35.68)
C) CASH FLOW FROM FINANCING ACTIVITIES		
Net Cash Flow from Financing Activities	-	-
Net Increase/(Decrease) in Cash and Cash Equivalents	0.15	(0.00)
Opening Balance of Cash and Cash Equivalents	0.26	0.26
Closing balance of Cash and Cash Equivalents	0.41	0.26

For and on behalf of the Board of Directors


 Deepak R Pawar
 Whole Time Director
 (DIN-08088083)



Date :- 28th October, 2024

Place:- Mumbai



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, 2024 ("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 Singhan

Yogesh Kumar Singhania
Partner

Membership No. 111473
UDIN : 24111473BKHBNF5429

Mumbai
28th October, 2024



PUNCTUAL TRADING LIMITED

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEARLY ENDED 30TH SEPTEMBER, 2024

(Rs. In Lacs)

	Quarter Ended 30.09.2024	Half Year Ended 30.09.2024	Quarter Ended 30.09.2023
Total Income from Operations	-	-	-
Net Profit / (loss) for the period (before tax, Exceptional and/or Extraordinary items) ordinary activities after tax	205.43	251.83	47.00
Net Profit / (loss) for the period before tax (after Exceptional and/or Extraordinary items)	205.43	251.83	47.00
Net Profit / (loss) for the period after tax (after Exceptional and/or Extraordinary items)	153.38	184.76	37.61
Total Comprehensive Income for the period [Comprising Profit/(loss) for the period (after tax) and other Comprehensive Income (after tax)]	112.70	162.25	43.85
Equity Share Capital	100.00	100.00	100.00
Earnings Per Share (of Rs. 10/- each)			
Basic and Diluted	15.34	18.48	3.76
Other Equity	--	--	--

NOTE :
1) The above is an extract of the detailed format of Quarterly ended 30.09.2024 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 28.10.2024.

For PUNCTUAL TRADING LIMITED

Place : Mumbai
Date : 28.10.2024




DIRECTOR
Deepak R Pawar
(DIN-08088083)

Punctual Trading Limited

Related Party Disclosures

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

Transactions with related parties during half year ended 30th September, 2024.

	Year Ended 30.09.2024	Year Ended 30.09.2023
Key Management personnel :		
Remuneration paid to :		
Whole-Time Director		
Mr. Manoj Dadhich* (upto June 17, 2024)	2.72	4.38
Mr. Deepak Ramchandra Pawar* (W.e.f. August 10, 2024)	1.23	-
Company Secretary		
Ms. Sonia Chhajjer	1.32	1.32
CFO		
Mr. Akash Sukhdev Swami*	4.50	-
Mr. Jeevan Jadhav	-	3.66
	<u>9.77</u>	<u>9.36</u>

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.

PUNCTUAL TRADING LIMITED


Authorised Signatory / Director