PUNIT COMMERCIALS LIMITED

903 PRASAD CHAMBERS, OPERA HOUSE, MUMBAL-400 004.

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDEO 31ST DECEMBER, 2014 PART I Rs. in Lakhs Sr.N **Particulars** Quarter Ended Nine Months Ended Year Ended 31/12/2014 30/09/2014 31/12/2013 31/12/2014 31/12/2013 31/03/2014 Unaudited Unaudited Unaudited Income from Operations (a) Net Sales / Income from Operations 277.73 1036.62 472.26 2608.61 2143.60 2611.53 (b) Other Opertaing income 9.85 (8.48) 11.59 10.95 37.48 (6.91)Total income from operation 267.58 483.85 2617.56 2181.08 2 Expenses Purchase of Stock in trade 310.80 965.80 471.31 2551.10 2010.80 2555.22 c. Changes in inventories of finished goods, work in progress & stock in trade (29.53)57.32 28.00 (48.80) 142 08 1 04 d. Employees benefit expens 14.94 6.39 6.11 3.70 17.25 10.82 . Depreciation and amortisation expenses 1.08 2.17 5.09 4.81 12,04 26.55 30.32 . Other expenses Total Expenses 2531.59 2190.23 602.58 508.1 Profit / (Loss) from Operations before other income, finance (2.25)(5.90)(24.25) 85.97 (9.15)2.04 cost and Exceptional Items (1-2) 4 Other Income Profit / (Loss) from ordinary activities before finance cost & Exceptional items (3+4) (5.90)(24.25 85 97 (9.15)2.04 6 Finance costs 4.78 1.53 0.31 6.50 1.55 1.96 Profit / (Loss) from ordinary activities after finance cost but before Exceptional items (5-6) (7.03)(7.43)(24.56 79.47 (10.70)0.06 9 Profit / (Loss) from ordinary activities before tax (7+8) (7.03) (7.43) (24.56)79.47 (10.70) 0.06 10 Tax expenses 3.54 Net Profit / (Loss) from ordinary activities after tax (9-10) (7.03)(7.43)(24.58)79.47 (10.70)(3.48)12 Extraordinary Item (net of tax expenses)
13 Net Profit / (Loss) for the period (11+12) (7.03)(7.43)79.47 (10.70) (24.58 (3.48)Share of profit / (Loss) of essociates* Minority Interest Net Profit / (Loss) after taxes, Minority interest and share of 16 profit / (Loss) of associates (13+14+15) (7.03)(7.43)(24.58 79.47 (10.70) (3.48) Paid-up enquity share capital (Face Value of the Share shall 24.00 24.00 24.00 24.00 24.00 24.00 Reserve excluding Revaluation Reserves as per balance sheet of previous accouting year EPS (before extraordinary Items) of Rs. 10/- each (Non Annualised) a) Basic (2.93)(3.10)(10.23)33.11 (4.46)(1.45)(b) Diluted (2.93) (3.10) (10.23) 33.11 (4.46)(1.45) EPS (after extraordinary items) of Rs. 10/- each 10i((Non Annualised) a) Basic (2.93)(3.10)(10.23 33,11 (1.45)(4.46)(b) Diluted (10.23) (1.45)PART II : SELECT INFORMATION FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2014 PARTICULARS OF SHAREHOLDING Public Shareholding 115270 No. of Shares 115270 115270 115270 115270 115270 Percentage of shareholding 48.03% 48.03% 48.03% 48.03% 48.03% 48.03% Shareholding**) Pledged/Encumbe NII Number of Shares NIL NII NIL NIL NIL NIL Percentage of shares (as a % of the total shareholding of promoter and promoter group) NIL NIL NIL NIL NIL NII Percentage of shares (as a % of the total share capital of the NIL NIL NIL company) NIL NIL Nti b) Non-encumbered Number of Shares 124730 124730 124730 124730 124730 124730 Percentage of shares (as a % of the total shareholding of promoter and promoter group) 100% 1009 100% 100% 100% 100% Percentage of shares (as a % of the total share capital of 51.97% 51.97% 51.97% 51.97% 51.97% 51.97% INVESTOR COMPLAINTS FOR THE QUARTER ENDED 31ST DECEMBER, 2014 Pending at the beginning of the quarter

B INVESTOR COMPLAINTS FOR THE QUARTER ENDED 31ST DECEMBER, 2014
Pending at the beginning of the quarter Nil
Received during the quarter Nil
Remaining unsolved at the end of the quarter Nil

Notes: The above statement of Financial Results was taken on records by the Board of Directors at their meeting held on 10th February, 2015.

The tofal Activities of the Company relates to only a single segment namely "Diamonds" as per AS - 17 for "Segment Reporting", leaued by ICAI.

The Figures of the Previous Years have been regrouped/re-arranged wherever considered necessary.

Date: 10th February,2015

Place: Mumbal

By Order of the Board ONIT COMMERCIALS LED.

- - DIRECTOR

PUNIT COMMERCIALS LIMITED

903 PRASAD CHAMBERS, OPERA HOUSE, MUMBAI-400 004.

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2014 PART I Rs. In Lukhi **Perticulars** Quarter Ended Nine Months Ended Year Forled 31/12/2014 30/09/2014 31/12/2013 31/12/2014 31/12/2013 31/03/2014 Unaudited Unaudited Unaudited Unaudited Unaudited Audited come from Operations (a) Net Sales / Income from Operations 2143.60 2611.53 277.73 1036.62 472.26 2606.61 37.48 (8.91) (b) Other Opertaing Income (8.48) Total Income from operation 287 58 1028.14 483.85 2617.56 2181.08 2604.62 2 Expenses a. Cost of Malerial Consumed 2555.22 471.31 2551.10 b. Purchase of Stock in trade 310.80 965 80 2010.80 c. Changes in Inventories of finished goods, work in progress & stock in trade (29.53)57.32 28.00 (48.80)142.08 1.04 14.94 d. Employees benefit expenses 10.82 6.39 6.11 3.70 17.25 Depreciation and amortisation expenses 1.08 5.09 26,55 2.17 4.81 12.04 30,32 f. Other expenses Total Expenses 1034.0 Profit / (Loss) from Operations before other income, finance (2.25)(5.90)(24.25)85.97 (9.15)2.04 cost and Exceptional items (1-2) 4 Other Income Profit / (Loss) from ordinary activities before finance cost & Exceptional items (3+4) 85.97 (5.90) 1.53 (9.15) 1.55 (24.25)Profit / (Loss) from ordinary activities after finance cost but before Exceptional items (5-8) (7.03)(7.43)(24.50)79.47 (10.70)0.06 Exceptional items Profit / (Loss) from ordinary activities before tax (7+8) (24.56) (10.70) (7.03) (7.43) 79.47 D.05 10 Tax expenses

Net Profit / (Loss) from ordinary activities after tax (9-10) 3.54 (7.03)(7.43)(24.56)79.47 (10.70)(3.48)12 Extraordinary Item (net of tax expenses Net Profit / (Lose) for the period (11+12) (7.03)(7.43)(24.56) 79.47 (10.70)(3.48)Share of trofit / (Loss) of associates: Minority Interest 15 Net Profit / (Loss) after taxes, Minority interest and share of profit / (Loss) of associates (13+14+15) (7.03)(7.43)(24.58)79.47 (10.70)(3.48)Paid-up enquity share capital (Face Value of the Share shall 24.00 24.00 24.00 24.00 24.00 24.00 Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year EPS (before extraordinary items) of Rs. 10/- each (Non Annualised) (a) Basic (2.93)(3.10)(10.23)33.11 (4.48)(1.45)(b) Diluted (2.93)(3.10)(10.23)33.11 (4.46)(1.45)EPS (after extraordinary Items) of Re. 10/- each 19ii (Non Annualised) (a) Basic (2.93) (3.10) (10.23) (4.48) (1.45)33.11 (b) Däuted (10.23) (2.83) (3.10) (10.23)
PART II : SELECT INFORMATION FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2014 33.11 (4.46)(1.45)PARTICULARS OF SHAREHOLDING 115270 No. of Shares 115270 115270 115270 115270 115270 - Percentage of shareholding Promoters and promoter group 48.03% 48.03% 48.03% 48.03% 48.03% 48.03% Shareholding** a) Pledged/Encumi Number of Shares NII NII NIL NIL NIL NII -Percentage of shares (as a % of the total shareholding of noter and promoter group) NiL NIL NIL NIL NIL NIL -Percentage of shares (as a % of the total share capital of the NIL NIL NIL NIL mpany) NIL NIL b) Non-encumbers 124730 124730 124730 124730 Number of Shares 124730 124730 Percentage of shares (as a % of the total shareholding of promoter and promoter group) 100% 100% 100% 100% 100% 100% Percentage of shares (as a % of the total share capital of 51.979 51.97% 51.97% 51.97% 51.97% 51.97%

B INVESTOR COMPLAINTS FOR THE QUARTER ENDED 31ST DECEMBER, 2014
Pending at the beginning of the quarter Nil
Received during the quarter
Disposed of during the quarter
Remaining unsolved at the end of the quarter
Nil

Remaining unsolved at the end of the quarter

Notes: The above statement of Financial Results was taken on records by the Board of Directors at their meeting held on 10th February, 2016.

The total Activities of the Company relates to only a single segment namely "Diamonds" as per AS - 17 for "Segment Reporting", issued by ICAI.

The Figures of the Provious Years have been regrouped/re-arranged wherever considered recessary.

Date: 10th February,2015 Ptace: Mumbal By Order of the Board For PUNIT COMMERCIALS LTD.

Ulvaot Hel NIRAY P. MEHTA

PUNIT COMMERCIALS LIMITED

903 PRASAD CHAMBERS, OPERA HOUSE, MUMBAI-400 004.

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER,2014 PART I Rs. in Lakha Sr.N Particulars 1 4 1 Quarter Ended Nine Months Ended Year Ended 31/03/2014 31/12/2014 30/09/2014 31/12/2013 31/12/2014 31/12/2013 Unaudited Unaudited Unaudited Unaudited Audited Income from Operations (a) Net Sales / Income from Operations 2611.53 2606.81 2143.60 277.73 1036.62 472.26 10.95 (8.91) (b) Other Opertaing income 2181.08 2804.62 Total income from operation 287.58 1028.14 483.85 2617.56 2 Expenses s. Cost of Material Consumed 2551.10 2016,60 2555.22 985.80 471.31 b. Purchase of Stock in trade 31D.8D c. Changes in Inventories of finished goods, work in progress & stock in trade (48.80) (29.53) 57,32 28.DO 142.06 10.82 14.94 d. Employees benefit expenses 1.06 e. Depreciation and emortisation expenses 2.17 5.09 26.55 30.32 f. Other expenses 1034.04 2831.59 2190.23 2602.58 Total Expenses 2.04 Profit / (Loss) from Operations before other income, finance (5.90) (24.25)(9.15) (2.25)4 Other Income Profil / (Loss) from ordinary activities before finance cost & Exceptional Items (3+4) (2.25 (9.15) 2.04 (5.90) (24.25)1.98 4.78 1.53 0.31 6 Finance costs Profit / (Loss) from ordinary activities after finance cost but before Exceptional items (5-8) (7.03)(7.43)(24.56)79.47 (10.70) 0.06 Exceptional items (7.03) (7.43) 79.47 (10.70) 0.06 9 Profit / (Loss) from ordinary activities before tax (7+8) (24.55) 3.54 Net Profit / (Loss) from ordinary activities after tax (9-10) (7.03)(7.43)(24.56)79.47 (10.70)(3.48)12 Extraordinary florr (net of tax expenses)
13 Net Profit / (Loss) for the period (11+12) (3.48)(7.03)(7.43)(24.56)79.47 (10.70)Share of profit / (Loss) of associates* Minority Interest Net Profit / (Loss) after taxes, Minority interest and share of profit / (Loss) of essociates (13+14+15) (7.03)(7.43)(24.58)79.47 (10.70)(3.48)Paid-up enquity share capital (Face Value of the Share shall 24.00 24.00 24.00 24.00 24.00 24.00 Reserve excluding Revaluation Reserves as per balance sheet of previous accouting year EPS (before extreordinary Items) of Rs. 10/- each (Non Annualised) (a) Basic (2.93)(3.10)(10.23)33.11 (1.45)(b) Olluted (2.93) (3.10) (10.23) EPS (after extraordinary items) of Rs. 10/- each (Non Annualised) (a) Basic (3.10)(10.23) (4.48)(1.45)(b) Dauted (2.93)<u>33</u>,11 (4.46) (1.45) PART II : SELECT INFORMATION FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2014 PARTICULARS OF SHAREHOLDING Public Shareholding No of Shame 115270 115270 115270 115270 115270 115270 Percentage of shareholding 48.03% 48.03% 48.03% 48.03% 48.03% 48.03% Shareholding" Number of Shares NIL NIL NIL NIL NIL NIL Percentage of shares (as a % of the total shareholding of (quong hetomoter and promoter group) NIL NIL NIL NJL NIL NIL Percentage of shares (as a % of the total share capital of the company) NIL NIL NIL NIL NIL NiL b) Non-encumbered 124730 124730 124730 124730 124730 124730 - Percentage of shares (as a % of the total shareholding of promoter and promoter group) 100% 1005 100% 100% 100% 100% -Percentage of shares (as a % of the total share capital of 51.97% 51.97% 51.97% 51.97% 51.97%

В	INVESTOR COMPLAINTS FOR THE QUARTER ENDED 31ST DECEMBER,2014	
	Pending at the beginning of the quarter	Nil
	Received during the quarter	Nil
	Disposed of during the quarter	Nil
	Complete completed at the and of the acceptant	6.09

Remaining unsolved at the end of the quarter

Nel Notee: The above statement of Financial Results was taken on records by the Board of Directors at their meeting held on 10th February, 2015.

The total Activities of the Company retales to only a single segment namely "Diamonds" as per AS - 17 for "Segment Reporting", issued by ICAI.

The Figures of the Previous Years have been regrouped/re-arranged wherever considered necessary.

Date: 10th February,2015

By Order of the Board For PUNIT COMMERCIALS LTD.

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KIRIT P. MEHTA

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B. Com. (Hons.), LL. B. (Gen.) F. C. A.



A/6, 2nd Floor, Vimal Apartment, Above Syndicate Bank, Juhu Lane, Andheri (West), Mumbai 400 058. Phone (O): 022 - 2670 2219 / 2625 3181 • Mobile: 9820229036 • E-mail: kpmehtaco@yahoo.com

Review Report to:

The Board of Directors, Punit Commercial Ltd. Mumbai.

We have reviewed the accompanying statement of unaudited financial results of **PUNIT COMMERCIALS LIMITED** for the quarter ended **31-12-2014** except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures **made by** the management and have not been audited by us. This statement is the responsibility of the **Company's** Management and has been approved by the Board of Directors / Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statements 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 date and thus provides 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 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 accounting standards (Note 1) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

10624 JAP CO

For K.P.Mehta and co. Chartered Accountants FRN 106243W

(Kirit P. Mehta) (Proprietor) (Membership No. @321S5)

/w

Place: Mumbai Date: 07-02-2015.

Note 1: The AS Notified pursuant to the Companies (Accounting Standards) Rules, 2006 and / or Accounting Standards issued by Institute of Chartered Accountants of India.