



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 Lakhs	
Sr No.	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	Unaudited	Unaudited	Audited
1	Income from Operations						
	(a) Net Sales / Income from Operations	277.73	1036.62	472.26	2606.61	2143.00	2611.53
	(b) Other Operating income	9.85	(8.48)	11.59	10.95	37.48	(6.91)
	Total Income from operation	287.58	1028.14	483.85	2617.56	2181.06	2604.62
2	Expenses						
	a. Cost of Material Consumed	-	-	-	-	-	-
	b. 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)	142.06	1.04
	d. Employees benefit expenses	6.39	6.11	3.70	17.25	10.82	14.94
	e. Depreciation and amortisation expenses	-	-	-	-	-	1.06
	f. Other expenses	2.17	4.81	5.08	12.04	26.55	30.32
	Total Expenses	289.83	1034.04	508.10	2531.59	2190.23	2602.58
3	Profit / (Loss) from Operations before other income, finance cost and Exceptional items (1-2)	(2.25)	(5.90)	(24.25)	85.97	(9.15)	2.04
4	Other Income	-	-	-	-	-	-
5	Profit / (Loss) from ordinary activities before finance cost & Exceptional items (3+4)	(2.25)	(5.90)	(24.25)	85.97	(9.15)	2.04
6	Finance costs	4.78	1.53	0.31	6.50	1.55	1.98
7	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
8	Exceptional items	-	-	-	-	-	-
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
11	Net Profit / (Loss) from ordinary activities after tax (9-10)	(7.03)	(7.43)	(24.56)	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)	(24.56)	79.47	(10.70)	(3.48)
14	Share of profit / (Loss) of associates*	-	-	-	-	-	-
15	Minority Interest*	-	-	-	-	-	-
16	Net Profit / (Loss) after taxes, Minority Interest and share of profit / (Loss) of associates (13+14+15)	(7.03)	(7.43)	(24.56)	79.47	(10.70)	(3.48)
17	Paid-up equity share capital (Face Value of the Share shall be indicated)	24.00	24.00	24.00	24.00	24.00	24.00
18	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	-
19i	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)
19ii	EPS (after 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)
PART II : SELECT INFORMATION FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2014							
A PARTICULARS OF SHAREHOLDING							
1	Public Shareholding :						
	- No. of Shares	115270	115270	115270	115270	115270	115270
	- Percentage of shareholding	48.03%	48.03%	48.03%	48.03%	48.03%	48.03%
2	Promoters and promoter group Shareholding**						
	a) Pledged/Encumbered						
	-Number of Shares	NIL	NIL	NIL	NIL	NIL	NIL
	-Percentage of shares (as a % of the total shareholding of promoter and promoter group)	NIL	NIL	NIL	NIL	NIL	NIL
	-Percentage of shares (as a % of the total share capital of the company)	NIL	NIL	NIL	NIL	NIL	NIL
	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%	100%	100%	100%	100%	100%
	-Percentage of shares (as a % of the total share capital of the company)	51.97%	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						NIL
	Disposed of 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 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 Previous Years have been regrouped/re-arranged whenever considered necessary.							
						By Order of the Board For PUNIT COMMERCIALS LTD.	
							
						NIRAV P. MEHTA - DIRECTOR	
Date: 10th February, 2015							
Place: Mumbai							

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 Lakhs					
Sr.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/2014	30/06/2014	31/12/2013	31/12/2014	31/12/2013	31/03/2014
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	(a) Net Sales / Income from Operations	277.73	1036.62	472.26	2606.61	2143.60	2611.53
	(b) Other Operating Income	9.85	(8.48)	11.59	10.95	37.48	(6.91)
	Total Income from operation	287.58	1028.14	483.85	2617.56	2181.08	2604.62
2	Expenses						
	a. Cost of Material Consumed	-	-	-	-	-	-
	b. 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)	142.06	1.04
	d. Employees benefit expenses	6.39	6.11	3.70	17.25	10.82	14.94
	e. Depreciation and amortisation expenses	-	-	-	-	-	1.08
	f. Other expenses	2.17	4.91	5.09	12.04	26.55	30.32
	Total Expenses	289.83	1034.04	508.10	2531.89	2190.23	2602.56
3	Profit / (Loss) from Operations before other income, finance cost and Exceptional Items (1-2)	(2.25)	(5.90)	(24.25)	85.97	(6.15)	2.04
4	Other Income	-	-	-	-	-	-
5	Profit / (Loss) from ordinary activities before finance cost & Exceptional Items (3+4)	(2.25)	(5.90)	(24.25)	85.97	(6.15)	2.04
6	Finance costs	4.78	1.53	0.31	6.50	1.55	1.98
7	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
8	Exceptional Items	-	-	-	-	-	-
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
11	Net Profit / (Loss) from ordinary activities after tax (9-10)	(7.03)	(7.43)	(24.56)	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)	(24.56)	79.47	(10.70)	(3.48)
14	Share of profit / (Loss) of associatee*	-	-	-	-	-	-
15	Minority Interest*	-	-	-	-	-	-
16	Net Profit / (Loss) after taxes, Minority Interest and share of profit / (Loss) of associatee (13+14+15)	(7.03)	(7.43)	(24.56)	79.47	(10.70)	(3.48)
17	Paid-up equity share capital (Face Value of the Share shall be indicated)	24.00	24.00	24.00	24.00	24.00	24.00
18	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	-
19i	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	(4.48)	(1.45)
19ii	EPS (after extraordinary items) of Rs. 10/- each (Non Annualised)						
	(a) Basic	(2.93)	(3.10)	(10.23)	33.11	(4.48)	(1.45)
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PART II : SELECT INFORMATION FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2014							
A	PARTICULARS OF SHAREHOLDING						
1	Public Shareholding :						
	- No. of Shares	115270	115270	115270	115270	115270	115270
	- Percentage of shareholding	48.03%	48.03%	48.03%	48.03%	48.03%	48.03%
2	Promoters and promoter group Shareholding**						
	a) Pledged/Encumbered	NIL	NIL	NIL	NIL	NIL	NIL
	-Number of Shares	NIL	NIL	NIL	NIL	NIL	NIL
	-Percentage of shares (as a % of the total shareholding of promoter and promoter group)	NIL	NIL	NIL	NIL	NIL	NIL
	-Percentage of shares (as a % of the total share capital of the company)	NIL	NIL	NIL	NIL	NIL	NIL
	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%	100%	100%	100%	100%	100%
	-Percentage of shares (as a % of the total share capital of the company)	51.97%	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		NIL				
	Disposed of during the quarter		NIL				
	Remaining unresolved 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 total Activities of the Company relates to only a single segment namely "Diamonds" as per AS - 17 for "Segment Reporting", issued by ICAI.							
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						NIRAV P. MEHTA DIRECTOR	
Date: 10th February, 2015 Place: Mumbai							

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Rs. in Lakhs

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15	Minority Interest*	-	-	-	-	-	-
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	-Percentage of shares (as a % of the total shareholding of promoter and promoter group)	NIL	NIL	NIL	NIL	NIL	NIL
	-Percentage of shares (as a % of the total share capital of the company)	NIL	NIL	NIL	NIL	NIL	NIL
	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%	100%	100%	100%	100%	100%
	-Percentage of shares (as a % of the total share capital of the company)	51.97%	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		NIL				
	Disposed of during the quarter		NIL				
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						By Order of the Board For PUNIT COMMERCIALS LTD.	
						 NIRAV P. MENTA DIRECTOR	
Date: 10th February,2015							
Place: Mumbai							

KIRIT P. MEHTA

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



K. P. MEHTA & CO.

CHARTERED ACCOUNTANTS

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 : kpmhtaco@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 data 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.



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


(Kirit P. Mehta)
(Proprietor)
(Membership No. 032155)

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.