

PUNCTUAL TRADING LIMITED

411, Embassy Centre, Nariman Point, Mumbai 400 021
Tel. No. : 022-2204 2554 /2204 7164 Fax. No. : 022 - 2204 1643
CIN : L67120MH1986PLC039919

13/11/2018

The Secretary,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

Re : **Script Code 512461**

Subject : **Un-audited Financial Results for the quarter ended 30/09/2018**

Dear Sir,

Please find attached the unaudited financial Results of the Company and the Limited Review Report for the quarter ended 30th September, 2018. The same were taken on record by the Board at its meeting held on 13th November, 2018.

Extracts of the results as given for publication in the newspaper Free Press Journal and Navshakti is also attached.

You are requested to take the aforesaid results on record.

Thanking You,

Yours faithfully,

For **PUNCTUAL TRADING LIMITED**

Director



PUNCTUAL TRADING LIMITED

411, Embassy Centre, Nariman Point, Mumbai 400021
Tel. No. : 022 - 2204 2554 / 2204 7164 Fax No. : 022 - 2204 1643

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UNAUDITED FINANCIAL RESULT FOR THE QUARTER ENDED SEPTEMBER 30, 2018

(Rs. in Lacs except per share data)

| | Quarter Ended 30.09.2018 (Unaudited) | Quarter Ended 30.06.2018 (Unaudited) | Quarter Ended 30.09.2017 (Unaudited) | Six month Ended 30.09.2018 (unaudited) | Six month Ended 30.09.2017 (unaudited) |
|--|--|--|--|--|--|
| 1. (a) Net Sales/Income from Operations | 0 | 0 | 0 | 0 | 0 |
| (b) Other Income | 37.69 | 78.02 | 25.45 | 115.71 | 51.96 |
| Total Income | 37.69 | 78.02 | 25.45 | 115.71 | 51.96 |
| 2. Expenditure | | | | | |
| a. Increase/decrease in stock in trade and work in progress | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Consumption of raw materials | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Purchase of traded goods | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| d. Employees cost | 0.63 | 0.55 | 0.47 | 1.18 | 0.93 |
| e. Depreciation | 0.24 | 0.23 | 0.26 | 0.47 | 0.52 |
| f. Other expenditure | 1.13 | 0.98 | -2.85 | 2.11 | 10.37 |
| Total Expenses | 2.00 | 1.76 | -2.12 | 3.76 | 11.82 |
| 3. Profit before Exceptional Items and tax (1-2) | 35.69 | 76.26 | 27.57 | 111.95 | 40.14 |
| 4. Exceptional items | -0.31 | 32.69 | 0.00 | 32.38 | 0.00 |
| 5. Profit (+)/ Loss (-) before tax (3-4) | 35.38 | 108.95 | 27.57 | 144.33 | 40.14 |
| 6. Tax expense | 8.22 | 17.55 | 4.36 | 25.77 | 8.77 |
| 7. Net Profit (+)/ Loss (-) for the period/ year (5-6) | 27.16 | 91.40 | 23.21 | 118.56 | 31.37 |
| 8. Other Comprehensive Income (OCI) | | | | | |
| (a) Item that will not be classified to profit & loss | 68.52 | 21.52 | 21.74 | 90.04 | 29.11 |
| (i) Equity Instruments through other Comprehensive Income (FVOCI) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (ii) income tax effect on above | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (b) Items that will be reclassified to profit & Loss | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Other Comprehensive Income | 68.52 | 21.52 | 21.74 | 90.04 | 29.11 |
| 9. Total Comprehensive Income (after Tax) (7+8) | 95.68 | 112.92 | 44.95 | 208.60 | 60.48 |
| 10. Paid-up equity share capital of Face Value ` 10/- each | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| 11. Other Equity | | --- | | 0 | 0 |
| 12. Earnings Per Share (in `) (Face Value of ` 10/- each) (Basic & Diluted) (*Not Annualised) | 2.72 | 9.14 | 2.32 | 11.86 | 3.14 |

NOTE :

1) The above results were reviewed by the Audit Committee, and taken on record by the Board at its meeting held on 13th November, 2018. The Statutory Auditor has carried out Limited Review of the above results in terms of Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2) Company operates in single business segment and hence, the information pursuant to IND AS-108 is not applicable.

3) The Exceptional Item includes profit on sale of investment.

4) The Figures for the corresponding periods have been restated, wherever necessary, to make them comparable.

Place : Mumbai
Date : 13.11.2018



For PUNCTUAL TRADING LIMITED

[Signature]
Director

PUNCTUAL TRADING LIMITED

411, Embassy Centre, Nariman Point, Mumbai 400021

Tel. No. : 022 - 2204 2554 / 2204 7164 Fax No. : 022 - 2204 1643

STATEMENT OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER, 2018 (Rs. In Lacs)

| Particulars | As at 30.09.2018 (unaudited) | As at 31.03.2018 (audited) |
|---|------------------------------------|----------------------------------|
| ASSETS | | |
| Non-current assets | | |
| a) Property, Plant and equipment | 0.00 | 0.00 |
| b) Capital work-in-progress | 0.00 | 0.00 |
| c) Investment property | 0.00 | 0.00 |
| d) Intangible assets | 26.26 | 26.73 |
| e) Financial assets | | |
| i) Non-current investments | 424.39 | 466.36 |
| ii) Other non-current financial assets | 6.32 | 6.32 |
| f) Other non-current assets | -6.02 | -1.10 |
| Total Non Current Assets | 450.95 | 498.31 |
| Current Assets | | |
| a) Inventories | 0.00 | 0.00 |
| b) Financial assets | | |
| i) Current investments | 588.50 | 325.68 |
| ii) Trade receivables | 0.00 | 0.00 |
| iii) Cash and Cash Equivalents | 0.01 | 0.10 |
| iv) Bank Balance other than (iii) above | 0.00 | 0.00 |
| c) Current tax assets (Net) | 0.00 | 0.00 |
| d) Other current assets | 35.51 | 42.13 |
| Total Current Assets | 624.02 | 367.91 |
| TOTAL | 1074.98 | 866.23 |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| a) Share capital | 100.00 | 100.00 |
| b) Other equity | 923.55 | 714.96 |
| Total Equity | 1023.55 | 814.96 |
| Non-Current liabilities | | |
| B a) Financial liabilities | 0.00 | 0.00 |
| i) Long-term borrowings | 0.00 | 0.00 |
| 1. b) Deferred tax liabilities (Net) | 0.00 | 0.00 |
| Total Non Current Liabilities | 0.00 | 0.00 |
| Current liabilities | | |
| a) Financial liabilities | | |
| i) Short-term borrowings | 0.00 | 0.00 |
| ii) Trade payable | 0.00 | 0.00 |
| iii) Other financial liabilities | 0.00 | 0.00 |
| b) Other current liabilities | 51.43 | 51.27 |
| c) Short term provision | 0.00 | 0.00 |
| Total Current Liabilities | 51.43 | 51.27 |
| TOTAL | 1074.98 | 866.23 |

Place : Mumbai
Date : 13.11.2018



For Punctual Trading Ltd

[Signature]

Director

PUNCTUAL TRADING LIMITED

411, Embassy Centre, Nariman Point, Mumbai 400021
Tel. : 022 - 2204 2554 / 2204 7164, Fax 022 - 22041643

CIN: L67120MH1986PLC039919

EXTRACT OF STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30TH SEPTEMBER, 2018.

(Rs. in Lacs)

| | Quarter Ended 30.09.2018 (Unaudited) | Half year Ended 30.09.2018 (Unaudited) | Quarter Ended 30.09.2017 (Unaudited) |
|--|--|--|--|
| Total Income from Operations | 0 | 0 | 0 |
| Net Profit / (loss) for the period (before tax, Exceptional and/or Extraordinary items) ordinary activities after tax | 35.69 | 111.95 | 27.57 |
| Net Profit / (loss) for the period before tax (after Exceptional and/or Extraordinary Items) | 35.38 | 144.33 | 27.57 |
| Net Profit / (loss) for the period after tax (after Exceptional and/or Extraordinary items) | 27.16 | 118.56 | 23.21 |
| Total Comprehensive Income for the period [Comprising Profit/(loss) for the period (after tax) and other Comprehensive Income (after tax)] | 95.68 | 208.60 | 44.95 |
| Equity Share Capital | 100.00 | 100.00 | 100.00 |
| Earnings Per Share (of Rs. 10/- each) | | | |
| Basic | 2.72 | 11.86 | 2.32 |
| Diluted | 2.72 | 11.86 | 2.32 |

NOTE :

1) The above is an extract of the detailed format of Quarterly/Annual Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015. The full format of the Quarterly/Annual 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 13th November, 2018.

For PUNCTUAL TRADING LIMITED

Place : Mumbai
Date : 13.11.2018



DIRECTOR
Manoj Dadhich
Din : 00374923



Telefax : 2344 6695 • Tel.: 23456 607

h. h. bandukwala & co.

chartered accountants

C.A. Hatim Bandukwala, B. Com. (Hons.) F.C.A., A.C.S.

C.A. Nafisa Dalal, B. Com., F.C.A.

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91, Abdul Rehman Street,
Mumbai 400 003.

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**INDEPENDENT AUDITOR'S REVIEW REPORT
ON REVIEW OF INTERIM FINANCIAL RESULTS**

To,
The Board of Directors,
Punctual Trading Limited.

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **Punctual Trading Limited** ("the Company"), for the Quarter ended September 30, 2018 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the 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 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 provides 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 stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, 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 modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For H.H. Bandukwala & Co.,
Chartered Accountants.
Firm Registration No. 100965W



Partner

Hatim Bandukwala
Membership No. 016940

Place : Mumbai
Date: 13-11-2018