PUNCTUAL TRADING LIMITED

102, Floor - 10, Plot - 220, Maker Chamber VI, Jamnalal Bajaj Marg, Nariman Point, Mumbai, 400021
Tel. No. : 022 – 4962 2754 Email: punctualtradingltd@gmail.com
CIN : L67120MH1986PLC039919

16th November 2026

To,
The Manager – Listing Compliance
The Listing Centre
BSE Limited
Mumbai

Subject: Submission of Additional Details pursuant to BSE Observation – Resignation of Statutory Auditors under Regulation 30 of SEBI (LODR) Regulations, 2015

Reference: BSE Scrip Code: 512461

Dear Sir/Madam,

This is with reference to your email dated 16th November 2026 regarding the observations raised by BSE Limited in respect of the Corporate Announcement submitted by the Company on 14th November 2026 at 09:45:07 PM, under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, concerning the resignation of the Statutory Auditors.

The details required under Regulation 30 of the SEBI (LODR) Regulations, 2015, read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, are provided in Annexure I attached herewith.

The resignation letter, along with the reasons for resignation and other requisite details, as prescribed under the applicable SEBI circulars, is enclosed herewith.

We request you to kindly take the revised Corporate Announcement and the additional details on record and consider the Company's compliance with the applicable disclosure requirements.

We regret any inconvenience caused and request you to kindly acknowledge receipt of the submission.

Thanking you,

Yours Faithfully,
For **PUNCTUAL TRADING LIMITED**

DEEPAK RAMCHANDRA PAWAR
Digitally signed by DEEPAK RAMCHANDRA PAWAR
Date: 2026.11.16 17:37:15 +05'30'

Deepak Ramchandra Pawar
Whole Time Director

PUNCTUAL TRADING LIMITED

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Tel. No. : 022 – 4962 2754 Email: punctualtradingltd@gmail.com
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ANNEXURE I

Resignation of Statutory Auditor

S. No.	Particulars	Details
1	Name of the Company	PUNCTUAL TRADING LIMITED
2	Name of the Auditor	M/s. SVP & Associates (FRN: 003838N), Chartered Accountants
3	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise.	The detailed reason(s) for resignation is mentioned in the enclosed resignation letter dated November 14, 2026
4	Date of appointment/reappointment/ cessation (as applicable) and term of appointment/re-appointment.	Resignation effective from November 14, 2026
5	Brief Profile (in case of appointment).	Not Applicable
6	Disclosure of relationships between Directors (in case of appointment of a director).	Not Applicable

SVP & ASSOCIATES
CHARTERED ACCOUNTANTS

B-601, SERENITY, RAHEJA REFLECTIONS,
THAKUR VILLAGE, KANDIVALI(EAST),
MUMBAI-400101 Mobile: 09820047387
E-Mail : yksinghania@gmail.com

To
The Board of Directors
Punctual Trading Limited
102, Floor - 10, Plot - 220, Maker Chamber VI,
Jamnalal Bajaj Marg, Nariman Point, Mumbai, 400021

Sub: Resignation from the office of Statutory Auditors

Dear Sir/Madam,

We wish to inform you that our tenure as the statutory auditors of Punctual Trading Limited ('the Company') for a continuous period of five years was due to conclude at the conclusion of the 40th Annual General Meeting ("AGM") of the Company held on September 30, 2026. However, as the Company was unable to appoint or reappoint a statutory auditor at the said AGM, we continued to hold office pursuant to the provisions of Section 139(10) of the Companies Act, 2013.

In view of the aforesaid continuation, we completed and signed the Limited Review Report for the period ended September 30, 2026.

However, owing to our preoccupation with other professional commitments, we are no longer in a position to devote the requisite time and attention to the affairs of the Company. Accordingly, we hereby tender our resignation as the statutory auditors of the Company, with effect from the date of this letter.

We request the Board of Directors to kindly take note of and accept our resignation and undertake such necessary actions as may be required in this regard.

We sincerely appreciate the cooperation and support extended to us by the Board of Directors, the Audit Committee and the management of the Company throughout our association.

For SVP & Associates
Chartered Accountants
ICAI FRN: 003838N

Yogesh Kumar Singhania
Partner
Membership No. – 111473

Date: November 14, 2026
Place: Mumbai

Annexure A

1. Name of the listed entity/ ~~material subsidiary~~: Punctual Trading Limited

2. Details of the statutory auditor:
   a. Name: M/s. SVP & Associates
   b. Address: B-601, Serenity, Raheja Reflections, Thakur Village, Kandivali East, Mumbai - 400101
   c. Phone number: 9820047387
   d. Email: yksinghania@gmail.com

3. Details of association with the listed entity/ material-subsidiary:
   a. Date on which the statutory auditor was appointed: October 7, 2021
   b. Date on which the term of the statutory auditor was scheduled to expire: At the Conclusion of 40th AGM held on 30th September 2026.
   c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission: Limited Review report for the period ended 30 September 2026 on dated 14th November 2026

4. Detailed reasons for resignation: Pursuant to section 139(10) of the Companies Act, 2013, we continued to be the statutory auditor of the Company beyond 30 September 2026 and honoured our commitment to issue Limited Review report for the period ended 30 September 2026. However, due to our pre-occupation with other professional commitments, we tender our resignation.

5. In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors): Not Applicable

6. ~~**In case the information requested by the auditor was not provided, then the following shall be disclosed:**~~
   a. ~~Whether the inability to obtain sufficient appropriate audit evidence was due to a management imposed limitation or circumstances beyond the control of the management: Not applicable.~~
   b. ~~Whether the lack of information would have a significant impact on the financial statements / results: Not applicable.~~
   c. ~~Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit / limited review as laid down in SA 705 (Revised): Not applicable.~~
   d. ~~Whether the lack of information was prevalent in the previous reported financial statements / results. If yes, on what basis the previous audit / limited review reports were issued: Not applicable.~~

7. **Any other facts relevant to the resignation:** Not applicable.

S V P & ASSOCIATES ★ MUMBAI ★ CHARTERED ACCOUNTANTS

Declaration

1. We hereby confirm that the information given in this letter and its attachments is correct and complete.
2. We hereby confirm that there is no other material reason other than those provided above for my resignation / resignation of my firm.

Yours faithfully,

For SVP & Associates
Chartered Accountants
ICAI FRN: 003838N

Yogesh Kumar Singhania
Partner
Membership No. - 111473