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

14th November 2026

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

Subject: Outcome of the Board Meeting held on November 14, 2026, pursuant to Regulation 30 and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company, at its meeting held today, i.e., Saturday, November 14, 2026, inter alia, considered and approved the following matters:

1. Approval of Unaudited Financial Results

The Board considered and approved the Unaudited Standalone Financial Results of the Company for the quarter and half year ended September 30, 2026, together with the Limited Review Report issued by M/s. SVP & Associates, Chartered Accountants, Statutory Auditors of the Company.

A copy of the aforesaid Unaudited Financial Results along with the Limited Review Report is enclosed along with Newspaper Publications.

2. Resignation of Statutory Auditor

The Board took note of the resignation tendered by M/s. SVP & Associates, Chartered Accountants, from the office of Statutory Auditors of the Company.

3. Appointment of Statutory Auditor

The Board considered and approved the appointment of M/s. Shah & Mantri, Chartered Accountants, as the Statutory Auditors of the Company, subject to the approval of the shareholders of the Company at the ensuing Extra-Ordinary General Meeting (EGM), on such terms and conditions as may be approved by the Board.

4. Change of Registrar and Share Transfer Agent (RTA)

The Board considered and approved the proposal for change of the Company's Registrar and Share Transfer Agent (RTA) from MUFG Intime India Private Limited to Purva Sharegistry India Pvt. Ltd., subject to completion of necessary formalities and applicable regulatory requirements.

5. Approval of Notice of Extra-Ordinary General Meeting (EGM)

The Board considered and approved the draft Notice of the Extra-Ordinary General Meeting (EGM) of the Company, proposed to be held on Friday, 11th December at 2.30 p.m. at registered office of the company 102, Maker Chamber VI, Jamnalal Bajaj Marg, Nariman Point, Mumbai- 400021.

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Mr. Harshad Pusalkar, (Membership No.: FCS-10576C), of M/s. Pusalkar & Co., Practicing Company Secretary, is appointed as the Scrutinizer for conducting "Remote E voting" and "voting during the EGM" process for ensuing Extra Ordinary General Meeting.

The Board also authorised the Directors and Company Secretary/Authorised Representative of the Company to undertake all necessary actions, including issuance and dispatch of the EGM Notice to the shareholders and completion of applicable statutory and regulatory compliances.

The meeting of Board of Directors commenced at 5.45 P.M and concluded at 6.45 P.M.

Kindly take the above information on record and acknowledge receipt of the same.

Thanking you,

Yours Faithfully,
For **PUNCTUAL TRADING LIMITED**

Deepak Ramchandra Pawar
Whole Time Director

PUNCTUAL TRADING LIMITED MUMBAI

PUNCTUAL TRADING LIMITED

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTH ENDED 30th SEPTEMBER, 2026

(Rs. in Lakh except per share data)

Particulars	Quarter Ended 30.09.2026 (Unaudited)	Quarter Ended 30.06.2026 (Unaudited)	Quarter Ended 30.09.2025 (Unaudited)	Six Month Ended 30.09.2026 (Unaudited)	Six Month Ended 30.09.2025 (Unaudited)	Year Ended 31.03.2026 (Audited)
1. (a) Net Sales/Income from Operations	-	-	-		-	-
(b) Other Income	40.63	53.12	46.38	93.75	1,402.62	1,479.95
Total Income	**40.63**	**53.12**	**46.38**	**93.75**	**1,402.62**	**1,479.95**
2. Expenditure						
a. Employees cost	6.91	7.19	6.46	14.10	13.05	27.58
b. Listing Fees	0.96	0.96	-	1.92	-	3.25
c. Rates & Taxes	0.03	-	-	0.03	5.82	-
d. Legal & Professional Expenses	0.20	0.12	0.14	0.32	0.54	1.12
e. Other expenditure	0.50	0.22	1.05	0.73	2.14	6.96
Total Expenses	**8.60**	**8.49**	**7.64**	**17.10**	**21.55**	**38.91**
3. Profit before Exceptional Items and tax (1-2)	**32.03**	**44.63**	**38.73**	**76.65**	**1,381.07**	**1,441.04**
4. Exceptional items	-	-	-	-	-	-
5. Profit (+)/ Loss (-) before tax (3-4)	**32.03**	**44.63**	**38.73**	**76.65**	**1,381.07**	**1,441.04**
6. Tax Expense						
a. Current Tax	-	-	-0.47	-	280.86	278.98
b. Deferred Tax Expenses / (Credit)	9.80	11.61	9.77	21.41	9.50	26.29
c. Income Tax of Earlier Years	-	-	-	-	-0.09	-18.71
7. Net Profit (+)/ Loss (-) for the period/ year (5-6)	**22.23**	**33.02**	**29.44**	**55.24**	**1,090.80**	**1,154.48**
8. Other Comprehensive Income (OCI)						
(a) Item that will not be classified to profit & loss	-	-	-	-	-	-
(i) Equity Instruments through other Comprehensive Income (FVOCI)	-59.55	-22.64	-78.67	-82.19	62.32	34.62
(ii) income tax effect on above	8.51	3.24	14.26	11.75	-10.86	23.05
(b)Items that will be reclassified to profit & Loss	-	-	-	-	-	-
Total Other Comprehensive Income	**-51.04**	**-19.40**	**-64.41**	**-70.44**	**51.46**	**57.67**
9. Total Comprehensive Income (after Tax) (7+8)	**-28.81**	**13.62**	**-34.98**	**-15.20**	**1,142.26**	**1,212.15**
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						3,161.62
12. Earnings Per Share (in `) (Face Value of ` 10/- each) (Basic & Diluted) (*Not Annualised)	2.22	3.30	2.94	5.52	109.08	115.45

NOTE :

1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 14th November, 2026. The Statutory Auditor of the Company have carried out a limited review of the above results.

2) The term of the existing auditor has expired at the Annual General Meeting (AGM) held on 30th September, 2026. However in the AGM members has not made appointment or reappointment of a Auditor hence the existing Auditor has carried out limited review as per section 139(10) of the of Companies Act 2013 which states that where at any annual general meeting, no auditor is appointed or re-appointed, the existing auditor shall continue to be the auditor of company.

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

4)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)

PUNCTUAL TRADING LIMITED MUMBAI

Date :- 14th November, 2026
Place:- Mumbai

PUNCTUAL TRADING LIMITED

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STANDALONE BALANCE SHEET AS AT 30th SEPTEMBER , 2026

(Rs. in Lakh)

Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
I. ASSETS		
1 Non-current assets		
(a) Property, plant and equipment	-	-
(b) Financial assets		
(i) Investments	663.45	745.64
(c) Non-current tax assets (net)	7.31	6.99
Total Non-Current assets	**670.76**	**752.63**
2 Current assets		
(a) Financial assets		
(i) Investments	2,696.13	2,621.29
(ii) Cash and Cash Equivalents	0.29	0.21
(iii) Other Financial assets	16.05	16.05
(b) Other current assets	2.95	0.70
Total Current assets	**2,715.42**	**2,638.25**
TOTAL ASSETS	**3,386.18**	**3,390.88**
II. EQUITY AND LIABILITIES		
Equity		
(a) Share capital	100.00	100.00
(b) Other equity	3,146.43	3,161.62
	3,246.43	**3,261.62**
Liabilities		
1 Non-current liabilities		
(a) Financial liabilities		
(b) Deferred tax liabilities (net)	131.78	122.13
	131.78	**122.13**
2 Current liabilities		
(a) Financial liabilities		
(i) Trade payables		
a) Total Outstanding dues of Micro and Small Enterprises	-	-
b) Others	3.92	3.62
(b) Other current liabilities	0.05	0.06
(c) Provisions	4.00	3.45
	7.97	**7.13**
TOTAL EQUITY AND LIABILITIES	**3,386.18**	**3,390.88**

For and on behalf of the Board of Directors

PUNCTUAL TRADING LIMITED MUMBAI

Deepak R Pawar
Whole Time Director
(DIN-08088083)

Date :- 14th November, 2026
Place:- Mumbai

PUNCTUAL TRADING LIMITED

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STANDALONE CASH FLOW STAEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2026

(Rs In Lakh)

Particulars	For the half year ended 30th Sept 2026 (Unaudited)		For the half year ended 30th Sept 2025 (Unaudited)	
A) CASH FLOW FROM OPERATING ACTIVITIES				
Net profit/(loss) before Exceptional Items and tax as per profit and Loss account Adjusted for:		**76.65**		**251.83**
Depreciation	-		0.24	
Dividend	(3.23)		(2.56)	
Fair value changes (net) on financial assets	(90.22)		(45.23)	
Loss/(Profit) on Sale of Investment (Net)	(0.31)		(4.86)	
Profit of sale of Property, Plant and equipment	-	(93.76)	(196.31)	(248.72)
Operating Profit before Working Capital Changes		**(17.11)**		**3.10**
Adjusted for:				
Trade & Other Receivables	(2.25)		(8.78)	
Trade and Other Payables	0.84	**(1.40)**	(12.70)	**(21.49)**
Cash generated from operations		**(18.51)**		**(18.38)**
Direct taxes paid (Net)		(0.32)		(30.79)
Net Cash From Operating Activities		**(18.84)**		**(49.17)**
B) CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Investment		(2.69)		(1,057.31)
Sale of Investment		18.38		905.23
Dividend Received		3.23		2.56
Sale of Property, plant and equipment (PPE)		-		198.84
Net Cash Flow used in Investing Activities		**18.92**		**49.32**
C) CASH FLOW FROM FINANCING ACTIVITIES				
Net Cash Flow from Financing Activities		**-**		**-**
Net Increase/(Decrease) in Cash and Cash Equivalents		**0.08**		**0.15**
Opening Balance of Cash and Cash Equivalents		**0.21**		**0.26**
Closing balance of Cash and Cash Equivalents		**0.29**		**0.41**

For and on behalf of the Board of Directors

Deepak R Pawar
Whole Time Director
(DIN-08088083)

PUNCTUAL TRADING LIMITED MUMBAI

Date :- 14th November, 2026
Place:- Mumbai

Punctual Trading Limited

Related Party Disclosure

Transaction with related party during Half year ended 30th September 2026

Key Managerial Person

Particulars	Half year Ended 30.09.2026	Half year Ended 30.09.2025
Remuneration paid to		
Whole Time Director		
Deepak Ramchandra Pawar	3.69	3.57
Company Secretary		
Sonia Omprakash Chhajer	1.32	1.32
CFO		
Akash Sukhdev Swami	5.10	4.50
	10.11	**9.39**

Terms and conditions of transactions with related parties

All related party Transaction during the period were in ordinary course of the business and on arm's length basis.

PUNCTUAL TRADING LIMITED MUMBAI

SVP & ASSOCIATES
CHARTERED ACCOUNTANTS

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

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, 2026 ("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.

4. **Other Matter**

   We draw attention to Note no.2 to the accompanying Statement, which states that as the Company has not appointed or reappointed a auditor at the 40th Annual General Meeting of the Company held on 30th September, 2026, we continue to act as the Statutory Auditors of the Company by operation of law pursuant to the provisions of Section 139(10) of the Companies Act, 2013.

   Our conclusion on the Statement is not modified in respect of this matter.

SVP & ASSOCIATES MUMBAI CHARTERED ACCOUNTANTS

For SVP & Associates
Chartered Accountants
Firm Registration No. 003838N

Yogesh Kumar Singhania

Yogesh Kumar Singhania
Partner
Membership No. 111473
UDIN : 26111473CMJISY4635

Mumbai
14th November, 2026

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EXTRACT OF STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEARLY ENDED 30TH SEPTEMBER, 2026

(Rs. In Lacs)

Particulars	Quarter Ended 30.09.2026	Half Year Ended 30.09.2026	Quarter Ended 30.09.2025
Total Income from Operations	-	-	-
Net Profit / (loss) for the period (before tax, Exceptional and/or Extraordinary items) ordinary activites after tax	32.03	76.65	38.73
Net Profit / (loss) for the period before tax (after Exceptional and/or Extraordinary items)	32.03	76.65	38.73
Net Profit / (loss) for the period after tax (after Exceptional and/or Extraordinary items)	22.23	55.24	29.44
Total Comprehensive Income for the period [Comprising Profit/(loss) for the period (after tax) and other Comprehensive Income (after tax)]	-28.81	-15.20	-34.98
Equity Share Capital	100.00	100.00	100.00
Earnings Per Share (of Rs. 10/- each)			
Basic and Diluted	2.22	5.52	2.94
Other Equity	--	--	--

NOTE :

1) The above is an extract of the detailed format of Quarterly ended 30.09.2026 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 Qarterly / nine month Financial Results is available on the Stock Exchange website: BSE Limited (www.bseindia.com)

2) The term of the existing auditor has expired at the Annual General Meeting (AGM) held on 30th September, 2026. However in the AGM members has not made appointment or reappointment of a Auditor hence the existing Auditor has carried out limited review as per section 139(10) of the of Companies Act 2013 which states that where at any annual general meeting, no auditor is appointed or re-appointed, the existing auditor shall continue to be the auditor of company.

3) The above were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14.11.2026

Place : Mumbai
Date : 14.11.2026

PUNCTUAL TRADING LIMITED MUMBAI

For **PUNCTUAL TRADING LIMITED**

Whole Time Director
Deepak R Pawar
(DIN-08088083)