

PUNJAB COMMUNICATIONS LIMITED

Regd Office : B-91, Phase VIII, Industrial Area, S A S Nagar (Mohali)-160071
(CIN:L32202PB1981SGC004616) (Web: www.puncom.com)



UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2024

(Rs in Lacs)

PART I

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue from operations	320.95	587.80	312.67	1504.59
2	Other income	187.93	161.95	190.60	696.13
3	Total Revenue (1+2)	508.88	749.75	503.27	2200.72
4	Expenses				
	a) Cost of materials consumed	199.76	246.31	120.27	556.54
	b) Purchases of Stock-in-Trade	36.66	125.51	8.25	156.97
	c) Change in inventories of finished goods, Stock-in-Trade and work-in-progress	(46.84)	(40.25)	(18.44)	(104.19)
	d) Excise duty	-	-	-	-
	e) Employee benefits expense	355.81	344.49	381.33	1,485.86
	f) Finance costs	17.03	1.10	0.50	49.57
	g) Depreciation and amortisation expense	4.38	5.14	4.74	19.79
	h) Other expenses	75.63	113.80	54.75	307.27
	Total expenses (4)	642.43	796.10	551.40	2,471.81
5	Profit/(Loss) before exceptional items and tax (3-4)	(133.55)	(46.35)	(48.13)	(271.09)
6	Exceptional Items- Employees Expense . Please refer Note 5	-	-	(261.77)	(261.77)
7	Exceptional Items-Interest Income under OTS- Please refer Note 6	-	1,548.08	-	1,548.08
8	Profit/(Loss) before tax (5-6+7)	(133.55)	1,501.73	(309.90)	1,015.22
9	Tax Expense				
	(a) Current Tax	-	-	-	-
	(b) Deferred Tax	-	-	-	-
10	Profit / (Loss) for the period from continuing operations (8-9)	(133.55)	1,501.73	(309.90)	1,015.22
11	Profit/(Loss) for the period	(133.55)	1,501.73	(309.90)	1,015.22
12	Other Comprehensive Income				
	Items that will not be reclassified to profit or loss				
	(i) Re-measurement gains/(losses) on defined benefit obligations	1.43	15.95	(29.32)	3.68
	Other Comprehensive Income/(Expenses)	1.43	15.95	(29.32)	3.68
13	Total Comprehensive Income for the period (11+12) (Comprising Profit/(Loss) and Other Comprehensive Income for the period)	(132.12)	1,517.68	(339.22)	1,018.90
14	Earnings per Equity Share (EPS) :	(1.11)	12.49	(2.58)	8.44
	(a) Basic				
	(b) Diluted	(1.11)	12.49	(2.58)	8.44
15	Paid up Equity Share Capital (Face value of the share is Rs 10/-)	1,202.36	1,202.36	1,202.36	1,202.36
16	Reserves excluding Revaluation Reserve as per balance sheet of previous accounting year				1,678.26

Notes

- The aforesaid Unaudited Financial Results(Provisional) for the Quarter ended 30th June , 2024 have been taken on record by the Board of Directors in their meeting held on 7th August , 2024.
- The above financial results are prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016 being mandatory w.e.f. April 1, 2017.
- In terms of Regulation 33(2)(a) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Chief Executive Officer and Chief Financial Officer do hereby certify that financial results do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.
- The company is primarily engaged in the business of telecom and its spares. As the basic nature of these activities are governed by same set of risks and returns, the sales have been grouped as single segment in the accounts as per Ind AS-108 dealing with "Operating Segments". Other Income for the period includes, a sum of Rs.90.25 lacs being Interest on the Investments made by the company, Rs.97.68 lacs being Rental Income.
- Exceptional Item represents Rs.261.77 lacs ,which the company had paid to its 8 employees during the year 2023-24 , who have opted for the VRS scheme implemented by the Company.
- Exceptional item represents Rs.1548.08 lacs towards the interest income of the company during the year 2023-24 under one time settlement (OTS) with U.P. Co-Operative Spinning Mills Federation Ltd.
- The figures for the previous period have been regrouped and restated wherever necessary, to make them comparable.

For and on behalf of the Board of Directors

For Jain & Associates.
Chartered Accountants
Statutory Auditors

Sd/-
Managing Director

Sd/-
CFO

Place : S.A.S. Nagar (Mohali)
Dated : August 7, 2024