

**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 SEPTEMBER 2025**


(₹ in Lacs)

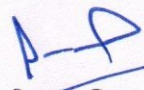
PART I							
Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	816.60	666.91	553.79	1483.51	874.74	1721.43
2	Other income	289.64	267.82	200.01	557.46	387.94	858.34
3	<b>Total Revenue (1+2)</b>	<b>1,106.24</b>	<b>934.73</b>	<b>753.80</b>	<b>2040.97</b>	<b>1262.68</b>	<b>2579.77</b>
4	Expenses						
a)	Cost of materials consumed	214.72	171.50	200.79	386.22	400.55	575.43
b)	Purchases of Stock-in-Trade	89.12	132.23	188.77	221.35	225.43	276.19
c)	Change in inventories of finished goods, Stock-in-Trade and work-in-progress	1.77	(18.45)	(17.71)	-16.68	(64.55)	6.60
d)	Employee benefits expense	316.69	322.83	329.13	639.52	684.94	1,320.77
e)	Finance costs	1.39	-	(0.09)	1.39	16.94	-
f)	Depreciation and amortisation expense	4.49	4.26	5.30	8.75	9.68	20.23
g)	Other expenses	154.93	287.44	148.05	442.37	223.68	484.18
	<b>Total expenses (4)</b>	<b>783.11</b>	<b>899.81</b>	<b>854.24</b>	<b>1,682.92</b>	<b>1,496.67</b>	<b>2,683.40</b>
5	Profit/(Loss) before exceptional items and tax (3-4)	323.13	34.92	(100.44)	358.05	(233.99)	(103.63)
6	Exceptional Items- Employees Expense . Please refer Note 5	0	-	-	0.00	0.00	-
7	Exceptional Items-Interest Income under OTS- Please refer Note 6	0	-	-	0.00	0.00	65.77
8	<b>Profit/(Loss) before tax (5-6+7)</b>	<b>323.13</b>	<b>34.92</b>	<b>(100.44)</b>	<b>358.05</b>	<b>(233.99)</b>	<b>(37.86)</b>
9	Tax Expense				0.00		
(a)	Current Tax		-	-		-	-
(b)	Deferred Tax		-	-		-	-
10	<b>Profit / (Loss) for the period from continuing operations (8-9)</b>	<b>323.13</b>	<b>34.92</b>	<b>(100.44)</b>	<b>358.05</b>	<b>(233.99)</b>	<b>(37.86)</b>
11	<b>Profit/(Loss) for the period</b>	<b>323.13</b>	<b>34.92</b>	<b>(100.44)</b>	<b>358.05</b>	<b>(233.99)</b>	<b>(37.86)</b>
12	Other Comprehensive Income				0.00		
	Items that will not be reclassified to profit or loss						
(i)	Re-measurement gains/(losses) on defined benefit obligations	(29.36)	(20.80)	(43.56)	-50.16	(42.13)	9.85
	Other Comprehensive Income/(Expenses)	(29.36)	(20.80)	(43.56)	-50.16	(42.13)	9.85
13	<b>Total Comprehensive Income for the period (11+12) (Comprising Profit/(Loss) and Other Comprehensive Income for the period)</b>	<b>293.77</b>	<b>14.12</b>	<b>(144.00)</b>	<b>307.89</b>	<b>(276.12)</b>	<b>(28.01)</b>
14	Earnings per Equity Share (EPS) :						
(a)	Basic	2.69	0.29	(0.84)	2.98	(1.95)	(0.31)
(b)	Diluted	2.69	0.29	(0.84)	2.98	(1.95)	(0.31)
15	Paid up Equity Share Capital (Face value of the share is Rs 10/-)	1,202.36	1,202.36	1,202.36	2404.72	1,202.36	1,202.36
16	Reserves excluding Revaluation Reserve as per balance sheet of previous accounting year						1,650.26

**Notes**

- The aforesaid Unaudited Financial Results (Provisional) for the Quarter ended 30th September, 2025 have been taken on record by the Board of Directors in their meeting held on 18th November, 2025.
- 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, Rs.146.78 lacs being Rental Income, Rs.137.13 lacs being Interest on FD.
- Exceptional Item represents Rs. NIL lacs which the company had paid to its NIL employees during the second quarter of year 2025-26 and to had paid to its NIL employees during the previous year 2024-25, who have opted for the VRS scheme implemented by the Company.
- Exceptional item represents NIL lacs during the quarter towards the interest income of the company under one time settlement (OTS) from U.P. Co-Operative Spinning Mills Federation Ltd.
- In compliance of Ind AS 12 on 'Income Taxes', due to lack of certainty of future taxable profits, as a matter of prudence, the company has decided not to recognise the deferred tax asset (net).
- The figures for the previous period have been regrouped and restated wherever necessary, to make them comparable.
- In reference to adverse opinion formed by Statutory Auditor due difference in valuation of inventory in financial statements dated 31.03.2025, cost experts has assessed the data of FY 2021-22 and 2022-23 and suggested some measures for the valuation of inventory as per normal industry practice. For the FY 2024-25 process has been initiated by experts for inventory valuation.

For and on behalf of Board of Directors

  
**Parminder Pal Singh Sandhu, IAS**  
 Managing Director  
 DIN: 10298745

  
**CA Samrav Gupta**  
 CFO



Dated : 18.11.2025  
 UDIN: 25526217BMIUJC9408