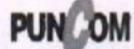


PUNJAB COMMUNICATIONS LIMITED

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/ NINE MONTHS 31st DECEMBER 2025

₹ in Lacs

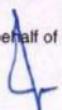
PART I

Sr. No.	Particulars	Quarter Ended			Nine months Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	498.82	816.60	354.72	1,982.33	1,229.46	1,721.43
2	Other income	218.69	289.64	215.61	776.15	603.55	858.34
3	Total Revenue (1+2)	717.51	1,106.24	570.33	2,758.48	1,833.01	2,579.77
4	Expenses						
	a) Cost of materials consumed	127.81	214.72	73.05	514.03	473.60	575.43
	b) Purchases of Stock-in-Trade	(0.01)	89.12	10.93	221.34	236.36	276.19
	c) Change in inventories of finished goods, Stock-in-Trade and work-in-progress	20.56	1.77	48.20	3.88	(16.35)	6.60
	d) Employee benefits expense	437.19	316.69	338.20	1,076.71	1,023.14	1,320.77
	e) Finance costs	0.85	1.39	1.17	2.24	18.11	-
	f) Depreciation and amortisation expense	6.57	4.49	5.08	15.32	14.76	20.23
	g) Other expenses	215.40	154.93	104.50	657.77	328.18	484.18
	Total expenses (4)	808.37	783.11	581.13	2,491.29	2,077.80	2,683.40
5	Profit/(Loss) before exceptional items and tax (3-4)	(90.86)	323.13	(10.80)	267.19	(244.79)	(103.63)
6	Exceptional Items- Employees Expense . Please refer Note 5	-	-	-	-	-	-
7	Exceptional Items-Interest Income under OTS- Please refer Note 6	-	-	65.77	-	65.77	65.77
8	Profit/(Loss) before tax (5-6+7)	(90.86)	323.13	54.97	267.19	(179.02)	(37.86)
9	Tax Expense						
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-	-
10	Profit / (Loss) for the period from continuing operations (8-9)	(90.86)	323.13	54.97	267.19	(179.02)	(37.86)
11	Profit/(Loss) for the period	(90.86)	323.13	54.97	267.19	(179.02)	(37.86)
12	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss						
	(i) Re-measurement gains/(losses) on defined benefit obligations	47.37	(29.36)	17.38	(2.79)	(24.75)	9.85
	Other Comprehensive Income/(Expenses)	47.37	(29.36)	17.38	(2.79)	(24.75)	9.85
13	Total Comprehensive Income for the period (11+12) (Comprising Profit(Loss) and Other Comprehensive Income for the period)	(43.49)	293.77	72.35	264.40	(203.77)	(28.01)
14	Earnings per Equity Share (EPS) :	(0.76)	2.69	0.46	2.22	(1.49)	(0.31)
	(a) Basic						
	(b) Diluted	(0.76)	2.69	0.46	2.22	(1.49)	(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	1,202.36	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 31st December, 2025 have been taken on record by the Board of Directors in their meeting held on 13th February, 2026.
- 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.157.04 lacs being Rental Income, Rs.58.55 lacs being Interest on FD.
- Exceptional Item represents Rs. NIL lacs which the company had paid to its NIL employees during the third 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 process of calculation of difference in valuation of inventory and its actual impact is going on as per IND AS 2 as per the experts.
- The figures for the previous period have been regrouped and restated wherever necessary, to make them comparable.
- Gratuity and leave encashment have been valued in accordance with Ind AS 19 – Employee Benefits. However, the Company has decided not to consider the valuation as per the New Labour Code during the third quarter of FY 2025–26, as the Company is currently in the process of evaluating the overall impact of the New Labour Code.

For and on behalf of Board of Directors


 Parminder Pal Singh Sandhu, IAS
 Managing Director
 DIN: 10298745


 CA Deepika Arora
 CFO

Dated : 13.02.2026

UDIN: 26526217H0XLFT3048

