PUNJAB COMMUNICATIONS LIMITED

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

PUNCOM

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE 2026

(₹ in Lacs)

PART I

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue from operations	583.21	702.47	666.91	2,684.80
2	Other income	214.18	268.43	267.82	1,044.59
3	**Total Revenue (1+2)**	**797.39**	**970.90**	**934.73**	**3,729.39**
4	Expenses				
	a) Cost of materials consumed	109.03	210.79	171.50	724.82
	b) Purchases of Stock-in-Trade	-	204.74	132.23	426.08
	c) Change in inventories of finished goods,Stock-in-Trade and work-in-progress	(134.49)	(43.42)	(18.45)	(39.54)
	d) Employee benefits expense	324.61	284.02	322.83	1,360.73
	e) Finance costs	0.15	0.41	-	2.65
	f) Depreciation and amortisation expense	7.59	5.73	4.26	21.04
	g) Other expenses	203.89	278.23	287.37	936.00
	Total expenses (4)	**510.79**	**940.50**	**899.74**	**3,431.79**
5	Profit/(Loss) before exceptional items and tax (3-4)	286.60	30.40	34.99	297.60
6	Exceptional Items- Employees Expense . Please refer Note 5	-	-	-	-
7	Exceptional Items-Interest Income under OTS	-	-	-	-
8	**Profit/(Loss) before tax (5-6+7)**	**286.60**	**30.40**	**34.99**	**297.60**
9	Tax Expense				
	(a) Current Tax	-	(74.48)	-	(74.48)
	(b) Deferred Tax	-	74.48	-	74.48
10	**Profit / (Loss) for the period from continuing operations (8-9)**	**286.60**	**30.40**	**34.99**	**297.60**
11	**Profit/(Loss) for the period**	**286.60**	**30.40**	**34.99**	**297.60**
12	**Other Comprehensive Income**				
	Items that will not be reclassified to profit or loss	-	-		-
	(i) Re-measurement gains/(losses) on defined benefit obligations	12.67	(104.58)	(20.80)	(107.37)
	Other Comprehensive Income/(Expenses)	12.67	(104.58)	(20.80)	(107.37)
13	**Total Comprehensive Income for the period (11+12) (Comprising Profit(Loss) and Other Comprehensive Income for the period)**	**299.27**	**(74.18)**	**14.19**	**190.22**
14	**Earnings per Equity Share (EPS) :**				
	(a) Basic	**2.38**	**0.25**	**0.29**	**2.48**
	(b) Diluted	**2.38**	**0.25**	**0.29**	**2.48**
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				1,840.48

Notes

1 The aforesaid Unaudited Financial Results for the Quarter ended 30th June, 2026 have been taken on record by the Board of Directors in their meeting held on 12th August, 2026.

2 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.

3 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.

4 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.165.62 lacs being Rental Income, Rs.47.72 lacs being Interest on FD.

5 Exceptional item represents NIL lacs during the Quarter 30.06.2026 (Previous year NIL lacs).

6 The company is taking necessary corrective actions for updation of variation in inventory in compliance of IND AS 2.

7 The figures for the previous period have been regrouped and restated wherever necessary, to make them comparable.

For and on behalf of Board of Directors

CHARANJIT SINGH & ASSOCIATES
FRN-015328N
CA
LUDHIANA

Harsuhinder Pal Singh Brar, IAS
Managing Director
DIN : 02987207

Tony Bansal
CFO

Dated :12.08.2026
UDIN : 26526217CUCQWE9708