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 2026

(₹ in Lacs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	534.56	583.21	816.60	1,117.77	1,483.51	2,684.80
2	Other income	271.25	214.18	289.64	485.43	557.46	1,044.59
3	**Total Revenue (1+2)**	805.81	797.39	1,106.24	1,603.20	2,040.97	3,729.39
4	Expenses						
	a) Cost of materials consumed	168.94	109.03	214.72	277.97	386.22	724.82
	b) Purchases of Stock-in-Trade	249.53	-	89.12	249.53	221.35	426.08
	c) Change in inventories of finished goods,Stock-in-Trade and work-in-progress	44.52	(134.49)	1.77	(89.97)	(16.68)	(39.54)
	d) Employee benefits expense	301.81	324.61	316.69	626.43	639.52	1,360.73
	e) Finance costs	0.87	0.15	1.39	1.02	1.39	2.65
	f) Depreciation and amortisation expense	8.65	7.59	4.49	16.25	8.75	21.04
	g) Other expenses	169.26	88.30	141.29	257.56	216.67	411.19
	h) Installation charges/ AMC Services Expenses	142.05	115.59	13.64	257.63	225.70	524.81
	Total expenses (4)	1,085.63	510.79	783.11	1,596.42	1,682.92	3,431.79
5	Profit/(Loss) before exceptional items and tax (3-4)	(279.82)	286.60	323.13	6.78	358.05	297.60
6	Exceptional Items- Employees Expense . Please refer Note 5	-	-				-
8	**Profit/(Loss) before tax (5-6+7)**	(279.82)	286.60	323.13	6.78	358.05	297.60
9	Tax Expense						
	(a) Current Tax	-	-	-	-	-	(74.48)
	(b) Deferred Tax	-	-	-	-	-	74.48
10	**Profit / (Loss) for the period from continuing operations (8-9)**	(279.82)	286.60	323.13	6.78	358.05	297.60
11	**Profit/(Loss) for the period**	(279.82)	286.60	323.13	6.78	358.05	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	(33.10)	12.67	(29.36)	(20.43)	(50.16)	(107.37)
	Other Comprehensive Income/(Expenses)	(33.10)	12.67	(29.36)	(20.43)	(50.16)	(107.37)
13	**Total Comprehensive Income for the period (11+12) (Comprising Profit(Loss) and Other Comprehensive Income for the period)**	(312.92)	299.27	293.77	(13.65)	307.89	190.22
14	**Earnings per Equity Share (EPS) :**						
	(a) Basic	(2.33)	2.38	2.69	0.06	2.98	2.48
	(b) Diluted	(2.33)	2.38	2.69	0.06	2.98	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	2,404.72	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 September, 2026 have been taken on record by the Board of Directors in their meeting held on 13th November, 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 half year ended 30.09.2026 ,Rs.333.52 lacs being Rental Income, Rs.150.82 lacs being Interest on FD and Rs. 1.08 lacs being Miscelleaneous Income.

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

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

7 The aforesaid figures for quarter and half year ended 30.09.2026 include ₹129.21 lakhs adjusted during the year in respect of shortages in work-in-progress (WIP), has been adjusted during the current period to present a true and fair view of the financial statements.

8 The aforesaid figures includes ₹20.03 lakhs of puchase of stock in trade pertaning to FY 2025-26 and ₹118.76 lakhs of purchase of stock-in-trade pertaining and Q1 of FY 2026-27 respectively, which had not been accounted for in the books of account in the respective years.

R BANSAL & CO. CHANDIGARH Chartered Accountants

For and on behalf of Board of Directors

Jaspreet Singh, IAS
Managing Director
DIN : 11387045

Tony Bansal
CFO

Dated :
UDIN : 26529077YPTSMY8682

PUNJAB COMMUNICATIONS LIMITED

CIN No: L32202PB1981SGC004616

STATAEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER ,2026

Amount (Rs. In Lacs)

	Particulars	Note	As on 30th SEPTEMBER 2026	As on 31st March 2026
	ASSETS			
(1)	**Non-Current Assets**			
a)	Property Plant & Equipment	2	315.28	311.49
b)	Investment Property	2A	105.70	105.89
c)	**Financial Assets**			
	Investments	3	-	
	Loans and advances	4	0.00	8.27
	Other Financial Assets	5	37.35	36.37
d)	Deferred tax assets (net)	6	73.72	74.48
e)	Other non-current assets	7	0.00	0.00
(2)	**Current Assets**			
a)	Inventories	8	507.90	348.67
b)	Financial Assets			
	Trade receivables	9	1076.52	1,327.36
	Cash and cash equivalents	10	649.68	617.52
	Other Bank Balances	11	5250.05	5,271.06
	Loans and advances	12	1.73	1.27
	Other Financial Assets	13	519.02	620.48
c)	Other Current Assets	14	277.27	170.99
	TOTAL		8,814.22	8,893.83
	EQUITY AND LIABILITIES			
	Equity			
a)	Share Capital	15	1204.80	1204.80
b)	Other Equity	16	1881.08	1840.48
	Liabilities			
(1)	**Non-Current Liabilities**			
a)	Financial Liabilities			
	Other Financial liabilities	17	94.89	92.33
b)	Provisions	18	-	
c)	Other Non Current Liabilities	19	-	
(2)	**Current Liabilities**			
a)	Financial Liabilities			
	Borrowings	20	-	
	Trade Payables	21		
	(A) Total outstanding dues of micro enterprises and small enterprises		72.39	33.66
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		1,399.97	1529.74
	Other Financial liabilities	22	3,554.21	3524.43
b)	Other Current Liabilities	23	185.51	240.37
c)	Provisions	24	421.37	428.03
	TOTAL		8814.22	8893.83

For and on behalf of the Board of Directors

Jaspreet Singh, IAS
Managing Director
DIN : 11387045

Tony Bansal
CFO

Dated :

BANSAL & CO. CHANDIGARH Chartered Accountants

PUNJAB COMMUNICATIONS LIMITED
CIN No: L32202PB1981SGC004616

CASH FLOW STATEMENT FOR THE HALF YEARLY ENDED 30TH SEPTEMBER, 2026

(Amount Rs. In Lacs)

	PARTICULARS	For the Half Year Ended 30th September, 2026	For the Year Ended 31st March 2026
(A)	**CASH FLOW FROM OPERATING ACTIVITIES**		
	PROFIT/LOSS(-) BEFORE TAX	**6.78**	297.60
	Adjustment for :-	**0.00**	
	Depreciation & Amortization	**16.25**	21.04
	Long term Provision for Employee Benefits	**0.00**	-132.46
	Short term Provision for Employee Benefits	**27.17**	256.87
	Provision for doubtful written back	**0.00**	-
	Bad Debt written off	**0.00**	-
	Interest & other financial expenses	**1.02**	2.65
	Fair value changes of financial Instruments	**-4.23**	-1.22
	Profit on sale of fixed assets	**0.00**	0.08
	Other Non Current Financial Assets	**2.68**	-11.00
	Interest/Rental Income	**-484.35**	-1,031.71
	OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES	**-434.68**	-598.15
	Adjustment for :-		
	Trade and Other Receivables	**250.84**	-362.61
	Inventories	**-159.24**	-43.51
	Short Term Loans and Advances	**-0.46**	-0.27
	Other Financial assets	**101.46**	-56.31
	Other Non Current Assets	**0.00**	0.02
	Other Current assets	**-106.28**	76.03
	Long Term Loans and Advances	**12.49**	5.36
	Trade and Other Payables	**-91.04**	114.29
	Other current financial liabilities	**29.79**	144.79
	Other Non current liabilities	**0.00**	0.00
	Other current liabilities	**-54.85**	124.96
	Movement in Non Current financial Liabilities	**2.53**	0.79
	CASH FROM/(USED IN) OPERATIONS	**-449.44**	-594.61
	Income Tax Paid	**0.76**	-74.48
	NET CASH FROM/(USED IN) OPERATING ACTIVITIES	**-448.68**	-669.09
(B)	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Fixed Assets	**-19.84**	-49.04
	Sale of Fixed Assets	**0.03**	0.44
	Movement in Non- Current Investments	**0.00**	0.00
	Movement in Non- Current Financial Assets	**-3.67**	1.04
	Other Bank Balances Increase (-)/Decrease	**21.01**	-94.41
	Interest/Rental Income	**484.35**	1,031.71
	NET CASH FROM/(USED IN) INVESTING ACTIVITIES	**481.88**	889.74
(C)	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Interest paid	**-1.02**	-2.65
	Movement in Liabilities directly associated with Non current assets classified as held for sale	**0.00**	0.00
	NET CASH FROM/ (USED) IN FINANCING ACTIVITIES	**-1.02**	**-2.65**
	Net Change in Cash & Cash Equivalents (A+B+C)	**32.18**	**217.99**
	Cash & Cash Equivalents at the beginning of the year	**617.52**	399.52
	Cash & Cash Equivalents at the end of the year	**649.70**	617.52

BANSAL & CO. CHANDIGARH Chartered Accountants

Dated:

For and on behalf of the Board of Directors

Jaspreet Singh, IAS
Managing Director
DIN : 11387045

Tony Bansal
CFO