PULIN COMTRADE LIMITED

CIN : U67120DL1997PLC188881

REGD. OFFICE: 11/6-B, Shanti Chambers, Pusa Road, New Delhi-110005

Statement of financial results for the quarter and half year ended September 30, 2026

(₹ in Lakhs except otherwise stated)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
1	**Income**						
	(A) Revenue from operations						
	Interest income	6.28	1.56	0.01	7.84	0.01	1.18
	Net gain/(ioss) on proprietory trading	15.49	(8.98)	16.93	6.51	20.50	208.63
	Total revenue from operations	**21.77**	**(7.42)**	**16.94**	**14.35**	**20.51**	**209.81**
	(B) Other income	46.77	28.79	28.44	75.56	57.29	105.11
	Total Income (1A+1B)	**68.54**	**21.37**	**45.38**	**89.91**	**77.80**	**314.92**
2	**Expenses**						
	(A) Finance cost	20.95	7.11	4.75	28.06	4.75	34.50
	(B) Fees and commission expense	-	-	-	-	0.01	0.18
	(C) Impairment on financial instruments	-	(3.52)	(0.29)	(3.52)	(0.01)	2.57
	(D) Employee benefits expenses	11.19	9.49	6.26	20.68	12.20	28.22
	(E) Depreciation and amortisation expenses	0.56	0.53	0.60	1.09	1.20	2.42
	(F) Other expenses	6.30	3.72	4.36	10.02	7.73	25.42
	Total expenses (2A+2B+2C+2D+2E+2F)	**39.00**	**17.33**	**15.68**	**56.33**	**25.88**	**93.31**
3	**Profit before exceptional items and tax (1-2)**	**29.54**	**4.04**	**29.70**	**33.58**	**51.92**	**221.61**
4	Exceptional items	-	-	-	-	-	-
5	**Profit before tax (3+4)**	**29.54**	**4.04**	**29.70**	**33.58**	**51.92**	**221.61**
6	**Tax expense / (credit)**						
	(A) Current tax	2.25	-	6.18	2.25	20.84	71.79
	(B) Deferred tax / (credit)	5.18	1.02	1.29	6.20	(7.74)	(17.74)
	Total tax expenses / (credit)	**7.43**	**1.02**	**7.47**	**8.45**	**13.10**	**54.05**
7	**Profit after tax for the period (5-6)**	**22.11**	**3.02**	**22.23**	**25.13**	**38.82**	**167.56**
8	**Other comprehensive income**						
	Items that will not be reclassified subsequently to profit or (loss)						
	Remeasurement of the net defined benefit liability / asset	(0.05)	(0.05)	0.11	(0.10)	0.23	(0.20)
	Tax effect of Items that will not be reclassified subsequently to profit and loss	0.01	0.01	(0.03)	0.02	(0.06)	0.05
	Total other comprehensive income for the period	**(0.04)**	**(0.04)**	**0.08**	**(0.08)**	**0.17**	**(0.15)**
9	**Total comprehensive income for the period (7+8)**	**22.07**	**2.98**	**22.31**	**25.05**	**38.99**	**167.41**
10	Paid up equity share capital (Face Value of ₹10 each)	950.00	950.00	950.00	950.00	950.00	950.00
11	Other equity						612.61
12	**Earnings per share (EPS) (in ₹)** (not annualised except for the year ended March 31)						
	Basic & Diluted EPS	0.23	0.03	0.23	0.26	0.41	1.76

Notes :

1. The above unaudited financial results for the quarter and half year ended 30th September, 2026 have been reviewed and approved by the Board of Directors at its meeting held on Friday, the 16th day of October, 2026. The Statutory Auditors of the Company have carried out a Limited Review of the results and issued an unqualified report.
2. The financial results have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
3. The figures for the previous periods have been regrouped/rearranged, wherever considered necessary, to conform current period classifications.

For and on behalf of the Board

Place : New Delhi
Date : October 16, 2026

Damodar Krishan Aggarwal
(Director)
(DIN: 00003215)

Himanshu Gupta
(Director)
(DIN: 03187614)