

PANKAJ PIYUSH TRADE AND INVESTMENT LTD

Regd. Off. : 314, 3rd Floor, Opposite Plot No. 39, R. G. Mall, Sector-9, Rohini, New Delhi-110085
(CIN : L65990DL1982PLC256291)

Website : www.pptinvestment.in

E-mail : infopptinvestment@gmail.com

Ph. : 011-42804171, 9891442777

To
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

Date: November 11, 2021

Scrip Code: 506122

Sub: Outcome of Board Meeting held on 11th November, 2021

Dear Sir,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. 11th November, 2021, has inter- alia considered and approved the following business(es):

1. Approved the Un-Audited Financial Results along with the Limited Review Report of Statutory Auditor's thereon for the quarter & half year ended September 30, 2021.

Further the above said board meeting commenced at 04:00 p.m. and concluded at 4:35 p.m.

You are requested to kindly take the information on record.

Thanking you,

For Pankaj Piyush Trade & Investment Limited


Vinod Kumar Bansal
Managing Director
DIN: 00243709

PANKAJ PIYUSH TRADE AND INVESTMENT LTD

Regd. Off. 314, 3rd Floor, Opposite Plot No. 39, R. G. Mall, Sector-9, Rohini, New Delhi-110065
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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED ON 30TH SEPTEMBER, 2021 - IND-AS COMPLIANT

(Rupees in lakhs)

Particulars	Quarter ended			Half year ended		Year Ended
	30th September, 2021	30th June, 2021	30th September, 2020	30th September, 2021	30th September, 2020	31st March, 2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
I Revenue from operations						
Interest income	43.38	44.08	36.45	87.46	69.29	151.31
Sale of fabric	-	4.70	133.62	4.70	133.62	281.10
Sale of share and securities	30.00	-	489.28	30.00	489.28	559.28
Total revenue from operations	73.38	48.78	659.35	122.16	692.19	991.68
II Other income	-	-	-	-	0.61	1.27
III TOTAL INCOME	73.38	48.78	659.35	122.16	692.80	992.95
IV Expenses						
(a) Finance costs	-	-	-	-	17.46	3.91
(b) Fees and commission expense	0.01	0.82	17.16	0.83	260.01	404.52
(c) Purchase of fabric	7.48	-	260.01	7.48	-	-
(d) Purchase of shares and securities	-	-	-	-	-	-
(e) Changes in Inventories	22.52	4.52	339.37	27.04	308.32	378.60
(f) Employee benefit expenses	16.54	17.75	18.24	34.29	39.40	76.91
(g) Depreciation and amortisation expenses	0.37	0.37	0.38	0.74	0.77	1.55
(h) Other Expenses	2.96	11.80	2.09	14.76	4.79	117.11
TOTAL EXPENSES	49.88	35.26	637.25	85.14	630.75	982.60
V Profit before tax (III-IV)	23.50	13.52	22.10	37.02	62.05	10.35
VI Tax Expense						
(a) Current Tax	6.09	3.40	20.41	9.49	30.80	17.62
(b) Deferred Tax	0.18	-	0.14	0.18	0.14	0.30
Total tax expense	6.27	3.40	20.55	9.67	30.94	17.92
VII Profit after tax (V-VI)	17.23	10.12	1.55	27.35	31.11	(7.57)
VIII Other Comprehensive income						
(a) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax related to items that will not be reclassified to profit or loss	-	-	-	-	-	-
(b) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax related to items that will be reclassified to profit or loss	-	-	-	-	-	-
Total other comprehensive income, net of tax	-	-	-	-	-	-
IX Total comprehensive income (VII+VIII)	17.23	10.12	1.55	27.35	31.11	(7.57)
X Paid up equity share capital (face value of Rs. 10)	40.00	40.00	40.00	40.00	40.00	40.00
XI Reserve excluding Revaluation Reserves as per Balance sheet of Previous Accounting year	2,498.06	2,498.06	2,505.63	2,498.06	2,505.63	2,505.63
XII Earning per share (not annualised)						
Basic (in Rs.)	4.31	2.53	0.39	6.84	7.78	(1.89)
Diluted (in Rs.)	4.31	2.53	0.39	6.84	7.78	(1.89)



Notes:

The above unaudited financial results for the quarter ended on 30th September, 2021 has been reviewed by the Audit

1. Committee and then approved by the Board of Directors at their meeting held on 11th day of November, 2021.

The above results have been prepared in compliance with the recognition and measurement principles of the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment Rules, 2016) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the

2. extent applicable.

Figures for the previous period have been regrouped wherever considered necessary so as to conform to the classification of

3. the current period.

The format for above results as prescribed in SEBI's circular CIR/SFD/CMS/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division-II) to the

4. companies Act, 2013 applicable to companies that are required to comply with Ind AS.

5. These Results are also updated on the company's website URL: www.pptinvestment.com

For and on behalf of board of directors of
Pankaj Piyush Trade and Investments Limited



Vinod Kumar Bansal
Director
DIN: 00243709

Date: 11th November, 2021
Place: New Delhi

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STATEMENT OF ASSETS AND LIABILITIES UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 30.09.2021

(Rupees in lakhs)

S. No.	Particulars	As at 30th September, 2021 (Unaudited)	As at 31st March, 2021 (Audited)
1.	ASSETS		
	Non-Current Assets		
	(a) Property, plant and equipments	29.49	30.23
	(b) Capital work-inprogress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological assets other than bearer plants	-	-
	(h) Financial assets		
	(i) Investments	0.50	0.50
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(iv) Others financial assets	-	-
	(i) Deferred tax assets (net)	-	-
	(j) Other non-current assets	0.15	0.15
	Total Non-Current Assets	30.14	30.88
2.	Current Assets		
	(a) Inventories	286.86	313.90
	(b) Financial assets		
	(i) Investments	-	-
	(ii) Trade receivables	0.56	11.86
	(iii) Cash and cash equivalent	33.21	79.16
	(iv) Bank balance (other than (iii) shown above)	-	-
	(v) Loans	2,450.20	2,396.45
	(v) Other financial assets	-	-
	(c) Current tax assets (Net)	-	-
	(d) Other current assets	28.47	25.37
	Total Current Assets	2,799.30	2,826.74
	TOTAL ASSETS	2,829.44	2,857.62
	EQUITIES AND LIABILITIES		
	EQUITY		
	(a) Equity share capital	40.00	40.00
	(b) Other equity	2,525.42	2,498.06
	Total Shareholder's Funds	2,565.42	2,538.06
1.	LIABILITIES		
	Non Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	200.00	200.00
	(ii) Trade Payable	-	-
	(iii) Other financial liabilities	-	-
2.	(b) Provisions		
	(c) Deferred Tax Liabilities (Net)	1.35	1.18
	(d) Other non current Liabilities	-	-
	Total Non Current Liabilities	201.35	201.18
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables	37.82	-
	(iii) Outstanding dues of creditors other than Micro Enterprises and Small Enterprises	-	68.43
	(iv) Other Financial Liabilities	7.48	38.60
	(b) Other Current Liabilities	0.37	3.68
	(c) Provisions	-	-
	(d) Current Tax Liabilities (Net)	16.99	7.67
	Total Current Liabilities	62.66	118.38
	TOTAL EQUITIES AND LIABILITIES	2,829.44	2,857.62

For and on behalf of board of directors of
Pankaj Piyush Trade and Investments Limited

Vinod Kumar Bansal
Director
DIN: 00243709
Date: 11th November, 2021
Place: New Delhi



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Disclosure of unaudited statement of cash flow as per Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirement) Regulation, 2015 for the half year ended on 30th September, 2021

Particulars	(Rupees in lakhs)	
	For the year ended on on 30/09/2021	For the year ended on on 31/03/2021
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit/ (loss) before tax and after extra-ordinary items	37.03	10.35
Adjustments for items: -		
Interest Received	-	(1.17)
Dividend Received	-	-
Bad debts	-	2.11
Depreciation	0.74	1.55
Operating Profit before working capital changes	<u>37.77</u>	<u>12.84</u>
Working capital adjustments: -		
(Increase)/ decrease in inventories	27.04	378.60
(Increase)/ decrease in trade receivables	11.31	158.56
(Increase)/ decrease in loans	(53.75)	(490.73)
(Increase)/ decrease in other current assets	(3.10)	(14.32)
Increase/ (decrease) in trade payables	(30.61)	68.36
Increase/ (decrease) in other financial liabilities	(31.12)	31.55
Increase/ (decrease) in other current liabilities	(3.31)	(135.11)
Increase/ (decrease) in provision	-	-
Cash generated from operations	<u>(45.77)</u>	<u>9.74</u>
Direct taxes paid	(0.16)	16.77
Net cash flow from operating activities (A)	<u>(45.93)</u>	<u>26.52</u>
CASH FLOW FROM INVESTING ACTIVITIES		
Loans (given)/recovered	-	-
Dividend received	-	-
Interest Received	-	1.17
Net cash flow from investing activities (B)	<u>-</u>	<u>1.17</u>
CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	-	-
Net cash flow from financing activities (C)	<u>-</u>	<u>-</u>
Net cash flow during the year (A + B + C)	<u>(45.95)</u>	<u>27.68</u>
Add: Opening cash and cash equivalents	79.16	51.48
Closing cash and cash equivalents	<u>33.21</u>	<u>79.16</u>
Components of cash and cash equivalents		
Cash in hand	22.27	8.01
Balances with banks in current accounts	10.94	71.15
Total cash and cash equivalents	<u>33.21</u>	<u>79.16</u>

For and on behalf of board of directors of
Pankaj Piyush Trade and Investments Limited



Vinod Kumar Banerjee
Director
DIN: 00243709

Date: 11th November, 2021
Place: New Delhi

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SEGMENT WISE RESULTS AS PER REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 ARE AS FOLLOWS

(Rupees in lakhs)

Particulars	Quarter Ended			Half year ended		Year ended
	30th September 2021	30th June 2021	30th September 2020	30th September 2021	30th September 2020	31st March 2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment Revenue						
a) Fabric	-	4.70	133.62	4.70	133.62	281.10
b) Shares and securities	30.00	-	489.28	30.00	489.28	559.28
c) Advancing of Loans	43.38	44.08	36.45	87.46	69.29	151.31
d) Unallocable	-	-	-	-	-	1.27
Total	73.38	48.78	659.35	122.16	692.19	992.95
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income From Operations	73.38	48.78	659.35	122.16	692.19	992.95
Segment Results						
Profit before Interest & Tax						
a) Fabric	-	0.18	2.30	0.18	2.30	4.99
b) Shares and securities	-	-	21.22	-	52.27	52.27
c) Advancing of Loans	43.38	44.08	36.45	87.46	69.29	151.31
d) Unallocable	-	-	0.61	-	0.61	-
TOTAL	43.38	44.26	60.58	87.64	124.47	208.56
Less:						
(a) Other un-allocable expenditure net off un-allocable income & other comprehensive income	(19.88)	(30.74)	(38.48)	(50.61)	(62.42)	(198.21)
Total Profit before Tax	23.50	13.52	22.10	37.03	62.05	10.35
Capital employed (Segment Assets-Segment Liabilities)						
Segment Asset						
a) Fabric	287.41	280.19	314.46	287.41	314.46	295.75
b) Shares and securities	-	30.00	100.00	-	100.00	30.00
c) Advancing of Loans	2,450.20	2,488.93	2,310.13	2,450.20	2,310.13	2,396.45
Total	2,737.61	2,799.12	2,724.59	2,737.61	2,724.59	2,722.20
Un-allocable Assets	91.82	80.00	61.82	91.82	61.82	135.41
Net Segment asset	2,829.43	2,879.12	2,786.41	2,829.43	2,786.41	2,857.61
Segment Liabilities						
a) Fabric	7.85	29.75	-	7.85	-	29.75
b) Shares and securities	-	-	-	-	-	-
c) Advancing of Loans	-	-	-	-	-	-
Total	7.85	29.75	-	7.85	-	29.75
Un-allocable Liabilities	254.81	300.01	9.62	254.81	9.62	288.63
Net Segment Liabilities	262.66	326.36	9.62	262.66	9.62	318.38
Capital employed						
a) Fabric	279.56	250.44	314.46	279.56	314.46	266.00
b) Shares and securities	-	30.00	100.00	-	100.00	30.00
c) Advancing of Loans	2,450.20	2,488.93	2,310.13	2,450.20	2,310.13	2,396.45
Unallocable	(162.99)	(220.01)	52.20	(162.98)	52.20	(153.22)
Total	2,566.77	2,549.36	2,776.79	2,566.78	2,776.79	2,539.23

For and on behalf of board of directors of
Pankaj Piyush Trade and Investments Limited



Vinod Kumar Bhatia
Director
DIN: 00243709

Date: 11th November, 2021

Place: New Delhi



**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED
FINANCIAL RESULTS**

To,
The Board of Directors of Pankaj Piyush Trade and Investment Limited
314,3rd Floor, Opposite Plot No. 39,
R.G. Mall Sector-9,
Rohini, New Delhi - 110085
(CIN: L65990DL1982PLC256291)

We have reviewed the accompanying statement of Unaudited Financial Results ('the statement') of **M/s. Pankaj Piyush Trade and Investment Limited** (the "Company") for the quarter ended 30th September, 2021 and year to date results for the period 1st April, 2021 to 30th September, 2021, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 (the 'Circular').

This statement, which is the responsibility of the Company's Management has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the statement based on our review of the statement, which has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 'Interim Financial Reporting' (Ind AS 34) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information" performed by the Independent Auditor of the entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, specified under Section 133 of the Companies Act, 2013, the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For V.N. PUROHIT & CO.
Chartered Accountants
Firm Regn. 304040E

OM PRAKASH
PAREEK
Digitally signed by OM
PRAKASH PAREEK
Date: 2021.11.11
16:01:38 +05'30'

O.P. Pareek
Partner
Membership No. 014238

UDIN: 21014238AAAANI4409

New Delhi, the 11th day of November, 2021