

# **PANKAJ PIYUSH TRADE AND INVESTMENT LTD.**

Regd. Office : 304, Building No. 61, Vijay Block,  
Laxmi Nagar, East Delhi-110092 INDIA  
(CIN : L22209DL1982PLC256291)

Website : [www.pptinvestment.in](http://www.pptinvestment.in)  
E-mail : [infopptinvestment@gmail.com](mailto:infopptinvestment@gmail.com)  
Ph. : 011-44781747, +91 9818502247

To,  
**BSE Limited**  
Corporate Relationship Department  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai 400 001

Date: 14<sup>th</sup> February, 2024

## **Scrip Code: 506122**

**Sub: Outcome of the Board of Directors meeting held today i.e. 14<sup>th</sup> February, 2024 as per Regulations 30 and 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

We wish to inform that the Board of Directors of the Company had considered and approved inter-alia the following matters in its Board Meeting held today i.e. 14<sup>th</sup> February, 2024 commenced at 2:00 P.M. and concluded at 03:00 P.M.: -

### **Approval of Unaudited Financial results for the 3<sup>rd</sup> Quarter ended 31<sup>st</sup> December, 2023**

The Board has approved the Un-Audited Financial Results (Standalone) for the 3<sup>rd</sup> quarter ended 31<sup>st</sup> December, 2023 (F.Y. 2023-24) along with the Limited Review Report of the Auditors. The said results have been reviewed by the audit Committee and approved by the Board of Directors of the Company, as enclosed. You are requested to take the above disclosures in your records.

Thanking you,

Yours Truly,

For **Pankaj Piyush Trade and Investment Limited**

**Sakshi Chandna**  
Company Secretary & Compliance Officer

Encl.: As above



**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED STANDALONE FINANCIAL RESULTS OF PANKAJ PIYUSH TRADE AND INVESTMENT LTD UNDER REGULATION 33 READ OF SEBI( LISTING OBLIGATION AND DISCLOSURES REQUIREMENTS) REGULATION, 2015 AS AMENDED**

**The Board of Directors**  
**Pankaj Piyush Trade and Investment Limited**  
**CIN: L22209DL1982PLC256291**

1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s Pankaj Piyush Trade and Investment Limited (the "Company") for the quarter ended on 31 December, 2023 and year to date results for the period from 1 April, 2023 to 31 December, 2023 (the 'Statement').
2. This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended from time to time (the 'Listing Regulations'). Our responsibility is to express conclusion on the statements based on our review.
3. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. 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 applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Ajay Rattan & Co.,**  
**Chartered Accountants,**  
**Firm Registration No. 012063N**

Ajay Aggarwal  
Digitally signed  
by Ajay Aggarwal  
Date: 2024.02.14  
14:46:31 +05'30'

**CA. Ajay Aggarwal**  
**Partner**  
**Membership No. 090975**  
**UDIN: 24090975BKEAS45745**



**Place: New Delhi**  
**Date: February 14, 2024**

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## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31st DECEMBER 2023

(Rs in lakhs)

Particulars	Three Months Period Ended			Nine Months Period Ended		Year Ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>I Income</b>						
<b>Revenue From Operations:</b>						
(a) Sale of Fabric	-	-	43.69	-	43.69	239.83
Sale of share and securities	-	-	-	-	-	-
Interest Income	35.65	43.79	36.50	118.53	106.18	133.51
Total revenue from operations	<b>35.65</b>	<b>43.79</b>	<b>80.19</b>	<b>118.53</b>	<b>149.87</b>	<b>373.34</b>
(b) Other Income	0.32	0.50	-	0.83	-	1.25
<b>Total Income</b>	<b>35.97</b>	<b>44.29</b>	<b>80.19</b>	<b>119.36</b>	<b>149.87</b>	<b>374.59</b>
<b>II EXPENSES</b>						
Fees & Commission Expense	-	-	0.01	-	0.30	-
Impairment on Financial Assets( Loans)	0.08	2.05	-	2.13	-	-
Changes in inventories of finished goods, WIP and stock-in-trade	-	-	43.58	-	43.58	341.42
Employee benefits expenses	6.90	7.40	5.36	21.50	17.23	21.68
Finance costs	-	-	-	-	-	-
Depreciation and amortization expenses	0.33	0.33	0.35	0.99	1.05	1.40
Other expenses	29.42	2.53	3.11	36.28	8.68	12.62
<b>Total expenses</b>	<b>36.73</b>	<b>12.31</b>	<b>52.41</b>	<b>60.90</b>	<b>70.84</b>	<b>377.11</b>
<b>III Profit before tax</b>	<b>(0.76)</b>	<b>31.98</b>	<b>27.78</b>	<b>58.46</b>	<b>79.03</b>	<b>(2.52)</b>
<b>IV Less: Tax expense</b>						
(1) Current tax	(0.19)	7.32	6.99	13.94	19.89	2.52
(2) Deferred tax	(0.39)	(2.74)	0.17	(0.39)	0.17	0.23
(3) Previous year tax Expense	-	-	2.52	-	2.52	-
Total tax expense	(0.58)	4.58	9.68	14.34	22.58	2.75
<b>V Profit after tax (VII-VIII)</b>	<b>(0.17)</b>	<b>27.40</b>	<b>18.10</b>	<b>44.12</b>	<b>56.45</b>	<b>(5.27)</b>
<b>VI Other Comprehensive Income</b>						
A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating 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 relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>(0.17)</b>	<b>27.40</b>	<b>18.10</b>	<b>44.12</b>	<b>56.45</b>	<b>(5.27)</b>
<b>VIII Paid up equity share capital (Face value Rs. 10/- per share)</b>	<b>40.00</b>	<b>40.00</b>	<b>40.00</b>	<b>40.00</b>	<b>40.00</b>	<b>40.00</b>
<b>IX Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,488.17</b>
<b>X Earnings per equity share (not annualized)</b>						
(1) Basic	(0.04)	6.85	4.52	11.03	14.11	(1.32)
(2) Diluted	(0.04)	6.85	4.52	11.03	14.11	(1.32)
See accompanying notes to the financial results						

### Notes:

- These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment) Rules, 2016 and other recognized accounting practices and policies to the extent applicable.
- The above unaudited financial results for the quarter ended on 31st December 2023 have been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 14th February 2024.
- The statutory auditors have carried out limited review of the above results for the quarter ended 31st December 2023.
- Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.

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

For PANKAJ PIYUSH TRADE AND INVESTMENT LIMITED



DIRECTOR

Sagar Khurana  
EXECUTIVE DIRECTOR  
DIN: 07691118

Date: 14-02-2024  
Place: New Delhi

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

(Rs. in Lakhs)

Particulars	Quarter Ended			Nine Months Period Ended		Previous year ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>Segment Revenue</b>						
(a) Fabric	-	-	43.69	-	43.69	374.59
(b) Sale of share and securities	-	-	-	-	-	-
(c) Loans and Advances	35.65	43.79	36.50	118.53	106.19	-
(d) Unallocable	0.83	-	-	0.83	-	-
<b>Total</b>	<b>36.48</b>	<b>43.79</b>	<b>80.19</b>	<b>119.36</b>	<b>149.88</b>	<b>374.59</b>
Less: Inter Segment Revenue	-	-	-	-	-	-
<b>Net Sales/Income From Operations</b>	<b>36.48</b>	<b>43.79</b>	<b>80.19</b>	<b>119.36</b>	<b>149.88</b>	<b>374.59</b>
<b>Segment Results</b>						
<b>Profit/(Loss) before interest and tax</b>						
(a) Fabric	-	-	43.69	-	43.69	374.59
(b) Sale of share and securities	-	-	-	-	-	-
(c) Loans and Advances	35.65	43.79	36.50	118.53	106.19	-
(d) Unallocable	24.50	-	-	0.83	-	-
<b>TOTAL</b>	<b>60.15</b>	<b>43.79</b>	<b>80.19</b>	<b>119.36</b>	<b>149.88</b>	<b>374.59</b>
Other unallocable expenditure net off un allocable income & other comprehensive income	60.90	11.81	51.92	60.90	70.35	377.11
<b>Profit before tax</b>	<b>-0.75</b>	<b>31.98</b>	<b>28.27</b>	<b>58.46</b>	<b>79.52</b>	<b>(2.52)</b>
<b>Segment Asset</b>						
(a) Fabric	-	-	297.83	-	297.83	341.42
(b) Sale of share and securities	-9.50	12.78	-	3.28	-	-
(c) Loans and Advances	33.35	2,713.44	2,418.13	2,746.79	2,418.13	2,120.19
<b>Total</b>	<b>23.86</b>	<b>2,726.22</b>	<b>2,715.96</b>	<b>2,750.08</b>	<b>2,715.96</b>	<b>2,461.61</b>
Unallocable Assets	61.62	-	110.88	61.62	110.88	274.99
<b>Net Segment asset</b>	<b>85.48</b>	<b>2,726.22</b>	<b>2,826.84</b>	<b>2,811.70</b>	<b>2,826.84</b>	<b>2,736.59</b>
<b>Segment Liabilities</b>						
(a) Fabric	-	-	-	-	-	5.00
(b) Sale of share and securities	-	-	-	-	-	-
(c) Loans and Advances	11.00	-	-	25.00	-	-
<b>Total</b>	<b>11.00</b>	<b>-</b>	<b>-</b>	<b>25.00</b>	<b>-</b>	<b>5.00</b>
Unallocable Liabilities	-	-	33.90	-	33.90	203.43
<b>Net Segment Liabilities</b>	<b>11.00</b>	<b>-</b>	<b>33.90</b>	<b>25.00</b>	<b>33.90</b>	<b>208.43</b>
<b>Capital employed</b>						
(a) Fabric	-	-	297.83	-	297.83	336.42
(b) Sale of share and securities	-12.78	12.78	-	-	-	-
(c) Loans and Advances	73.26	2,713.44	2,418.13	2,786.70	2,418.13	2,120.19
Unallocable	-	-	76.98	-	76.98	71.56
<b>Total</b>	<b>60.48</b>	<b>2,726.22</b>	<b>2,792.94</b>	<b>2,786.70</b>	<b>2,792.94</b>	<b>2,528.17</b>

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

**For PANKAJ PIYUSH TRADE AND INVESTMENT LIMITED**



**DIRECTOR**

Sagar Khurana  
EXECUTIVE DIRECTOR  
DIN : 07691118

Date: 14-02-2024  
Place: New Delhi