

PANKAJ PIYUSH TRADE AND INVESTMENT LTD

Regd. Off. 314, 3rd Floor, Opposite Plot No. 39, R. G. Mall, Sector-9, Rohini, New Delhi-110085
(DIN: L659900L1982PLC256291)

Website : www.potinvestment.in

E-mail : infoptinvestment@gmail.com

Ph. : 011-42804171, 9891442777

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

Date: February 09, 2022

Scrip Code: 506122

Sub: Submission of Un-Audited Financial Results for the quarter and nine months ended December 31, 2021.

Dear Sir/ Madam,

This is with reference to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. In this regard, we wish to inform you that the Board of Directors in its meeting held today i.e. on Wednesday, February 09, 2022 has considered and approved the Un-audited Financial Results of the Company for the quarter & nine months ended December 31, 2021 together with Limited Review Reports of the Statutory Auditor. The copies of the same are enclosed herewith.

In compliance with the provisions of the Regulation 33(3)(d) of the Listing Regulations read with Clause 4.1 the SEBI 's Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors - M/s V.N. Purohit & Co., Chartered Accountants, have issued Limited Review Reports with unmodified opinion on the Unaudited Standalone Financial Results of the Company for the quarter & nine months ended December 31, 2021.

Further the above said Board Meeting commenced at 04:00 P.M. and concluded at 4:40 P.M.


This is for your kind information. Please acknowledge the receipt of this letter.

We hope you will find the same in order.

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
ENCL: As above.

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31st DECEMBER, 2021 - IND-AS COMPLIANT

Particulars	Three Months Ended for			Year To Date Figure		(Rupees in lakhs)
	CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	Nine months ended		Year Ended
	31st December, 2021	30th September, 2021	31st December, 2020	31st December, 2021	31st December, 2020	YEAR TO DATE FIGURES
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
Revenue from operations						
Interest income	40.77	43.38	42.26	128.23	111.55	151.31
Sale of fabric	-	-	67.01	4.70	200.63	281.10
Sale of share and securities	-	30.00	-	30.00	489.28	559.28
Total revenue from operations	40.77	73.38	109.27	162.93	801.46	991.68
Other income	0.08	-	0.10	0.08	0.71	1.27
TOTAL INCOME	40.85	73.38	109.37	163.01	802.17	992.95
Expenses						
Finance costs	-	-	-	-	-	-
Fees and commission expense	0.22	0.01	2.83	1.05	20.29	3.91
Purchase of fabric	-	7.48	31.77	7.48	291.78	404.52
Purchase of shares and securities	-	-	-	-	-	-
Changes in inventories	-	22.52	33.98	27.04	342.30	378.60
Employee benefit expenses	8.24	16.54	18.38	42.53	57.78	76.91
Depreciation and amortisation expenses	0.37	0.37	0.39	1.11	1.16	1.55
Other Expenses	2.87	2.96	2.78	17.63	7.57	117.11
TOTAL EXPENSES	11.70	49.88	90.13	96.84	720.88	982.60
Profit before tax (III-IV)	29.15	23.50	19.24	66.18	81.29	10.35
Tax Expense						
Current Tax	7.34	6.09	(4.84)	16.83	(35.64)	(17.62)
Deferred Tax	-	0.18	-	0.18	(0.14)	(0.30)
Total tax expense	7.34	6.27	(4.84)	17.01	(35.78)	(17.92)
Profit after tax (V-VI)	21.81	17.23	14.40	49.17	45.50	(7.57)
Other Comprehensive income						
(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	-	-	-	-	-	-
(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	-	-	-	-	-	-
Total comprehensive income (VII+VIII)	21.81	17.23	14.40	49.17	45.50	(7.57)
Paid up equity share capital (face value of Rs. 10)	40.00	40.00	40.00	40.00	40.00	40.00
Reserve excluding Revaluation Reserves as per Balance sheet of Previous Accounting year	2,498.06	2,498.06	2,705.63	2,498.06	2,705.63	2,505.63
Earning per share (not annualised)						
Basic (in Rs.)	5.45	4.31	3.60	12.29	11.38	(1.89)
Diluted (in Rs.)	5.45	4.31	3.60	12.29	11.38	(1.89)

The above unaudited financial results for the quarter ended on 31st December, 2021 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 9th day of February, 2022.

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 extent applicable.

Figures for the previous period have been regrouped wherever considered necessary so as to conform to the classification of 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 companies Act, 2013 applicable to companies that are required to comply with Ind AS.

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

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

Vinod Kumar Bansal
Director
DIN: 00243709

Date: 09.02.2022
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			Nine Months Ended		Year ended	
	31st December 2021	30th September 2021	31st December 2020	31st December 2021	31st December 2020	31st March 2021	31st March 2020
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
Segment Revenue							
a) Fabric	-	-	67.01	4.70	200.63	281.10	980.60
b) Shares and securities	-	30.00	-	30.00	489.28	559.28	17.72
c) Advancing of Loans	40.77	43.38	42.26	128.23	111.55	151.31	204.18
d) Unallocable	0.09	-	-	0.09	-	1.27	-
Total	40.86	73.38	109.27	163.02	801.46	992.95	1,202.50
Less: Inter Segment Revenue	-	-	-	-	-	-	-
Net Sales/Income From Operations	40.86	73.38	109.27	163.02	801.46	992.95	1,202.50
Segment Results							
Profit before Interest & Tax							
a) Fabric	0.18	-	1.26	0.18	3.56	4.99	10.37
b) Shares and securities	(0.18)	-	-	-	52.27	52.27	(9.76)
c) Advancing of Loans	40.77	43.38	42.26	128.23	111.55	151.31	204.19
d) Unallocable	-	-	0.00	-	0.61	-	-
TOTAL	40.77	43.38	43.52	128.41	167.99	208.56	204.80
Less:							
(a) Other un-allocable expenditure net off un-allocable income & other comprehensive income	(11.61)	(19.88)	(24.28)	(62.23)	(86.70)	(198.21)	(195.85)
Total Profit before Tax	29.15	23.50	19.24	66.18	81.29	10.35	7.51
Capital employed (Segment Assets- Segment Liabilities)							
Segment Asset							
a) Fabric	(280.19)	287.41	281.06	287.41	281.06	295.75	269.23
b) Shares and securities	(30.00)	-	100.00	-	100.00	30.00	573.00
c) Advancing of Loans	(2,489.29)	2,450.20	2,388.59	2,449.84	2,388.59	2,396.45	2,137.89
Total	(2,799.48)	2,737.61	2,769.65	2,737.25	2,769.65	2,722.20	2,980.12
Un-allocable Assets	89.97	91.82	79.24	89.97	79.24	135.41	83.63
Net Segment asset	(2,881.33)	2,829.43	2,848.89	2,827.22	2,848.89	2,857.61	3,063.75
Segment Liabilities							
a) Fabric	(37.60)	7.85	14.65	-	14.65	29.75	289.21
b) Shares and securities	-	-	-	-	-	-	-
c) Advancing of Loans	-	-	-	-	-	-	-
Total	(37.60)	7.85	14.65	-	14.65	29.75	289.21
Un-allocable Liabilities	(528.44)	254.81	7.24	22.98	7.24	288.63	9.94
Net Segment Liabilities	(566.04)	262.66	21.89	22.98	21.89	318.38	299.15
Capital employed							
a) Fabric	(242.59)	279.56	266.41	287.41	266.41	266.00	(19.98)
b) Shares and securities	(30.00)	-	100.00	-	100.00	30.00	573.00
c) Advancing of Loans	(2,489.29)	2,450.20	2,388.59	2,449.84	2,388.59	2,396.45	2,137.89
Unallocable	5,329.09	(162.99)	72.00	66.99	72.00	(153.22)	73.69
Total	2,567.21	2,566.77	2,827.00	2,804.24	2,827.00	2,539.23	2,764.60

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

Vinod Kumar Bansal
Director
DIN: 00243709

Date: 09.02.2022
Place: New Delhi



V. N. PUROHIT & CO.

CHARTERED ACCOUNTANTS

214, New Delhi House, 2nd Floor,
27, Barakhamba Road,
New Delhi – 110 001
Phone : 011-43596011
Email: vnpsdelhi@vnpsaudit.com
Website : www.vnpsaudit.com

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND NINE MONTHS
ENDED UNAUDITED FINANCIAL RESULTS**

To,
The board of directors
Pankaj Piyush Trade & Investment Ltd
CIN: L65990DL1982PLC256291
314,3rd Floor, Opposite Plot No. 39, R.G. Mall,
Sector-9, Rohini,
New Delhi- 110085

We have reviewed the accompanying statement of Unaudited Financial Results ('the statement') of **Pankaj Piyush Trade & Investment Ltd** (the "Company") for the quarter ended **31st December, 2021** and year to date results for the period **1st April 2021 to 31st December 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 and 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

V.N. PUROHIT & CO.
Chartered Accountants

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: 2022.02.09
16:30:04 +05'30'

O.P. Pareek

Partner

Membership No. 014238

UDIN: 22014238AAZRRR7576

Place: New Delhi

Date: 9th day of February, 2022