

PANKAJ PIYUSH TRADE AND INVESTMENT LTD.

Regd. Office : 304, Building No. 61, VijaY Block,
Laxmi Nagar, East Delhi-110092 INDIA
(CIN : L65990DL1982PLC256291)

Website : www.pptinvestment.in
E-mail : infopptinvestment@gmail.com
Ph. : 011-44781747, +91 9818502247

To,

BSE Limited
Phiroze Jeeieebhoy Towers,
Dalal Street, Mumbai – 400001

Date: February 14th, 2023

Scrip Code: 506122

Subject: Outcome of the Board Meeting — Un-Audited standalone and consolidated Financial Results for the Quarter and nine months ended on December 31, 2022.

Dear Sir/ Madam,

Pursuant to provisions of Regulation 30 read with Regulation 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we wish to inform that the Board of Directors of the Company at its meeting held today i.e. Tuesday, 14th February, 2023, inter alia, considered and approved the Un-Audited Financial Results (Standalone) of the Company for the quarter and nine months ended December 31, 2022 ("Financial Results").

A copy of the said Financial Results along with the Limited Review Report of Statutory Auditors pursuant to the provisions of Regulation 33(3) of the SEBI Listing Regulations is annexed herewith.

The Board Meeting commenced at 02:00 PM and concluded at 03:30 PM.

This is for your information and records please.

Thanking you,

Yours Truly,

For **Pankaj Piyush Trade And Investment Limited**

SAKSHI
CHANDNA
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SAKSHI CHANDNA
Date: 2023.02.14
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Sakshi Chandna
Company Secretary & Compliance Officer



AJAY RATTAN & CO.

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Interim Unaudited Financial Results

To
The Board of Directors
Pankaj Piyush Trade and Investment Limited
304, Building No. -61, Vijay Block
Laxmi Nagar
Delhi-110092
(CIN: L65990DL1982PLC256291)

1. We have reviewed the accompanying statement of unaudited standalone financial results of Pankaj Piyush Trade and Investment Limited (the "Company") for the quarter ended on 31st December 2022 and year to date results for the period from 1st April 2022 to 31st December 2022 (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 and Regulation 52 read with Regulation 63(2) 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 issue a report on these financial 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 and Regulation 52 read with Regulation 63(2) 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
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by Ajay
Aggarwal
Date: 2023.02.14
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CA Ajay Aggarwal
Partner
Membership No. 090975
UDIN: 23090975BGYSZY1871

Date: 14.02.2023
Place: New Delhi

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2022

(Rs in Lakhs)

Particulars		Three Months Period Ended			Nine Months Period Ended		Year Ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Income						
	Revenue From Operations:						
	Sale of Diamonds						
(a)	Sale of Fabric	43.69	-	-	43.69	4.70	-
	Sale of share and securities	-	-	-	-	30.00	38.28
	Interest Income	36.50	32.27	40.77	106.18	128.23	165.80
	Total revenue from operations	80.19	32.27	40.77	149.87	162.93	204.08
(b)	Other Income	-	-	0.08	-	0.08	0.09
	Total Income	80.19	32.27	40.85	149.87	163.01	204.16
II	EXPENSES						
	Fees & Commission Expense	0.01	0.01	0.22	0.30	1.05	-
	Purchase of fabric	-	-	-	-	7.48	-
	Purchase of Shares and Securities	-	-	-	-	-	138.62
	Changes in inventories of finished goods, WIP and stock-in-trade	43.58	-	-	43.58	27.04	(27.52)
	Employee benefits expenses	5.36	7.23	8.24	17.23	42.53	47.71
	Finance costs	-	-	-	-	-	-
	Depreciation and amortization expenses	0.35	0.35	0.37	1.05	1.11	1.47
	Other expenses	3.11	2.92	2.87	8.68	17.63	46.36
	Total expenses	52.41	10.51	11.70	70.84	96.84	206.63
III	Profit before tax	27.78	21.76	29.15	79.03	66.18	(2.47)
IV	Less: Tax expense						
	(1) Current tax	6.99	5.48	7.34	19.89	16.83	1.88
	(2) Deferred tax	0.17	-	-	0.17	0.18	0.27
	(3) Previous Year Tax Expense	2.52	-	-	2.52	-	-
	Total tax expense	9.68	5.48	7.34	22.58	17.01	2.16
V	Profit after tax (VII-VIII)	18.10	16.28	21.81	56.45	49.17	(4.63)
VI	Other Comprehensive Income						
	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	-	-	-	-	-	-
VII	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	18.10	16.28	21.81	56.45	49.17	(4.63)
VIII	Paid up equity share capital (Face value Rs. 10/- per share)	40.00	40.00	40.00	40.00	40.00	40.00
IX	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	2,493.43	2,493.43	2,498.06	2,493.43	2,498.06	2,493.43
X	Earnings per equity share (not annualized)						
	(1) Basic	4.52	4.07	5.45	14.11	12.29	(1.16)
	(2) Diluted	4.52	4.07	5.45	14.11	12.29	(1.16)
See accompanying notes to the financial results							


For PANKAJ PIYUSH TRADE AND INVESTMENT LIMITED

DIRECTOR

Notes :

- (1) 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.
- (2) The above unaudited financial results for the quarter ended on 31st December 2022 have been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 10th February 2023.
- (3) The statutory auditors have carried out limited review of the above results for the quarter ended 31st December 2022.
- (4) Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.
- (5) In view of the management, ECL provisioning with respect to company's loan will be made at the time of year end reporting.

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



Neeraj Kumar Singh

DIRECTOR

DIN : 07452949

Date: 14-02-2023

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
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31st March 2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment Revenue						
(a) Fabric	43.69	-	-	43.69	4.70	8.28
(b) Sale of share and securities	-	-	-	-	30.00	30.00
(c) Loans and Advances	36.50	32.27	40.77	106.18	128.23	165.80
(d) Unallocable	-	-	0.09	-	0.09	0.09
Total	80.19	32.27	40.86	149.87	163.02	204.16
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income From Operations	80.19	32.27	40.86	149.87	163.02	204.16
Segment Results						
Profit/(Loss) before interest and tax						
(a) Fabric	43.69	-	0.18	43.69	0.18	(72.82)
(b) Sale of share and securities	-	-	(0.18)	-	-	-
(c) Loans and Advances	36.50	32.27	40.77	106.18	128.23	165.80
(d) Unallocable	-	-	-	-	-	-
TOTAL	80.19	32.27	40.77	149.87	128.41	92.98
Other unallocable expenditure net off unallocable income & other comprehensive income	52.41	10.51	11.61	70.84	62.23	95.45
Profit before tax	27.78	21.76	29.15	79.03	66.18	(2.47)
Segment Asset						
(a) Fabric	297.83	341.42	(280.19)	297.83	287.41	380.78
(b) Sale of share and securities	-	-	(30.00)	-	-	-
(c) Loans and Advances	2,428.19	2,408.99	(2,489.29)	2,428.19	2,449.84	2,227.36
Total	2,726.02	2,750.41	(2,799.48)	2,726.02	2,737.25	2,608.14
Unallocable Assets	96.33	94.67	89.97	96.33	89.97	128.76
Net Segment asset	2,822.35	2,845.08	(2,881.33)	2,822.35	2,827.22	2,736.90
Segment Liabilities						
(a) Fabric	-	58.00	(37.60)	-	-	10.98
(b) Sale of share and securities	-	-	-	-	-	-
(c) Loans and Advances	-	-	-	-	-	-
Total	-	58.00	(37.60)	-	-	10.98
Unallocable Liabilities	32.46	215.20	(528.44)	32.46	22.98	203.61
Net Segment Liabilities	32.46	273.20	(566.04)	32.46	22.98	214.59
Capital employed						
(a) Fabric	297.83	283.42	(242.59)	297.83	287.41	369.80
(b) Sale of share and securities	-	-	(30.00)	-	-	-
(c) Loans and Advances	2,428.19	2,408.99	(2,489.29)	2,428.19	2,449.84	2,227.36
Unallocable	63.87	(120.53)	5,329.09	63.87	66.99	-74.85
Total	2,789.89	2,571.88	2,567.21	2,789.89	2,804.24	2,522.30

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

For PANKAJ PIYUSH TRADE AND INVESTMENT LIMITED
Neeraj Singh
DIRECTOR

Neeraj Kumar Singh
DIRECTOR
DIN : 07452949
Date: 14-02-2023
Place: New Delhi