

# 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: L659900L1952PLC256291)

Website : www.pptinvestment.in

E-mail : infopptinvestment@gmail.com

Ph. : 011-42804171, 9891442777

To,  
The Manager-Listing Department  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
25<sup>th</sup> Floor, Dalal Street Fort, Mumbai-400001

Date: November 12, 2022

**Scrip Code: 506122**

**Sub: Submission of Un-Audited Financial Results (Standalone) of the Company for the quarter and half year ended 30<sup>th</sup> September, 2022.**

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 Saturday, 12<sup>th</sup> November, 2022, has considered and approved the Un-Audited Financial Results (Standalone) of the Company for the quarter and half year ended 30<sup>th</sup> September, 2022 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 Ajay Rattan & Co., Chartered Accountants, have issued Limited Review Reports with unmodified opinion on the Un-Audited Financial Results (Standalone) of the Company for the quarter and half year ended 30<sup>th</sup> September, 2022.

Further the above said Board Meeting commenced at 2.00 P.M. and concluded at 4:30 P.M.

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

We hope you will find the same in order.

Thanking You,

**For Pankaj Piyush Trade & Investment Limited**

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**Vinod Kumar Bansal**  
**Managing Director**  
**DIN: 00243709**  
Encl: As above

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF-YEAR ENDED 30th SEPTEMBER, 2022

(Rs in Lakhs)

Particulars	Three Months Period Ended			Six Months Period Ended		Year Ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>I Income</b>						
<b>Revenue From Operations:</b>						
(a) Sale of Fabric	-	-	-	-	4.70	-
Sale of share and securities	-	-	30.00	-	30.00	38.28
Interest Income	32.27	37.42	43.38	69.69	87.46	165.80
<b>Total revenue from operations</b>	<b>32.27</b>	<b>37.42</b>	<b>73.38</b>	<b>69.69</b>	<b>122.16</b>	<b>204.08</b>
(b) Other Income	-	-	-	-	-	0.09
<b>Total Income</b>	<b>32.27</b>	<b>37.42</b>	<b>73.38</b>	<b>69.69</b>	<b>122.16</b>	<b>204.16</b>
<b>II EXPENSES</b>						
Fees & Commission Expense	0.01	0.28	0.01	0.29	0.83	-
Purchase of fabric	-	-	7.48	-	7.48	-
Purchase of Sahares and Securities	-	-	-	-	-	138.62
Changes in inventories of finished goods, WIP and stock-in-trade	-	-	22.52	-	27.04	(27.52)
Employee benefits expenses	7.23	4.65	16.54	11.88	34.29	47.71
Depreciation and amortisation expenses	0.35	0.35	0.37	0.70	0.74	1.47
Other expenses	2.92	2.52	2.96	5.44	14.76	46.36
<b>Total expenses</b>	<b>10.51</b>	<b>7.80</b>	<b>49.88</b>	<b>18.31</b>	<b>85.14</b>	<b>206.63</b>
<b>III Profit before tax</b>	<b>21.76</b>	<b>29.62</b>	<b>23.50</b>	<b>51.38</b>	<b>37.02</b>	<b>(2.47)</b>
<b>IV Tax expense:</b>						
(1) Current tax	(5.48)	(7.46)	(6.09)	(12.93)	(9.49)	(1.88)
(2) Deferred tax	-	-	(0.18)	-	(0.18)	(0.27)
<b>Total tax expense</b>	<b>(5.48)</b>	<b>(7.46)</b>	<b>(6.27)</b>	<b>(12.93)</b>	<b>(9.67)</b>	<b>(2.16)</b>
<b>V Profit after tax (VII-VIII)</b>	<b>16.28</b>	<b>22.17</b>	<b>17.23</b>	<b>38.45</b>	<b>27.35</b>	<b>(4.63)</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>VII Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>16.28</b>	<b>22.17</b>	<b>17.23</b>	<b>38.45</b>	<b>27.35</b>	<b>(4.63)</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>2,493.43</b>	<b>2,493.43</b>	<b>2,498.06</b>	<b>2,493.43</b>	<b>2,498.06</b>	<b>2,493.43</b>
<b>X Earnings per equity share (not annualised)</b>						
(1) Basic	4.07	5.54	4.31	9.61	6.84	(1.16)
(2) Diluted	4.07	5.54	4.31	9.61	6.84	(1.16)
See accompanying notes to the financial results						

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**Notes :**

- These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting prescribed under (1) 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 recognised accounting practices and policies to the extent applicable.
- (2) The above unaudited financial results for the quarter ended on 30th September, 2022 have been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 12th November, 2022.
- (3) The statutory auditors have carried out limited review of the above results for the quarter ended September 30th, 2022. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (4) 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**

VINOD   
KUMAR  
BANSAL

**Vinod Kumar Bansal**  
MANAGING DIRECTOR  
DIN : 00243709

Date: 12.11.2022  
Place: New Delhi

# PANKAJ PIYUSH TRADE AND INVESTMENT LTD

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## UNAUDITED STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30.09.2022

<i>(Rs in Lakhs)</i>		
PARTICULARS	As at (Current Half Year End) 30/09/2022	As at (Previous Year End) 31/03/2022
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, plant & equipment	28.06	28.76
Investments	0.50	0.50
Other Non-Current Assets	0.08	0.15
<b>Total Non-Current Assets</b>	<b>28.63</b>	<b>29.41</b>
<b>Current Assets</b>		
Inventories	341.42	341.42
Financial Assets		
Trade Receivables	-	4.32
Cash & Cash Equivalents	37.17	99.36
Loans	2,399.69	2,227.36
Current Tax Assets (Net)	0.81	12.58
Other Current Assets	37.37	35.05
<b>Total Current Assets</b>	<b>2,816.45</b>	<b>2,720.07</b>
<b>Total Assets</b>	<b>2,845.08</b>	<b>2,749.47</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	40.00	40.00
Other Equity	2,531.88	2,493.43
<b>Total Equity</b>	<b>2,571.88</b>	<b>2,533.43</b>
<b>Non-Current Liabilities</b>		
Financial Liabilities		
Borrowings	200.00	200.00
Deferred Tax Liabilities (Net)	1.45	1.45
<b>Total Non-Current Liabilities</b>	<b>201.45</b>	<b>201.45</b>
<b>Current Liabilities</b>		
Financial Liabilities		
Trade Payables	0.47	10.98
Other Financial Liabilities	4.70	2.51
Other Current Liabilities	66.58	1.10
<b>Total Current Liabilities</b>	<b>71.75</b>	<b>14.59</b>
<b>Total Equity and Liabilities</b>	<b>2,845.08</b>	<b>2,749.47</b>

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

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**Vinod Kumar Bansal**  
MANAGING DIRECTOR  
DIN : 00243709

Date:

Place: New Delhi

# PANKAJ PIYUSH TRADE AND INVESTMENT LTD

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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			Half Year Ended		Previous year ended
	30th Sep 2022	30th June 2022	30th Sep 2021	30th Sep 2022	30th Sep 2021	31st March 2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>Segment Revenue</b>						
(a) Fabric	-	-	-	-	4.70	8.28
(b) Sale of share and securities	-	-	30.00	-	30.00	30.00
(c) Advancing of Loans	32.27	37.42	43.38	69.69	87.46	165.80
(d) Unallocable	-	-	-	-	-	0.09
<b>Total</b>	<b>32.27</b>	<b>37.42</b>	<b>73.38</b>	<b>69.69</b>	<b>122.16</b>	<b>204.16</b>
Less: Inter Segment Revenue	-	-	-	-	-	-
<b>Net Sales/Income From Operations</b>	<b>32.27</b>	<b>37.42</b>	<b>73.38</b>	<b>69.69</b>	<b>122.16</b>	<b>204.16</b>
<b>Segment Results</b>						
(a) Fabric	-	-	-	-	0.18	(72.82)
(b) Sale of share and securities	-	-	-	-	-	-
(c) Advancing of Loans	32.27	37.42	43.38	69.69	87.46	165.80
(d) Unallocable	-	-	-	-	-	-
<b>TOTAL</b>	<b>32.27</b>	<b>37.42</b>	<b>43.38</b>	<b>69.69</b>	<b>87.64</b>	<b>92.98</b>
Other un-allocable expenditure net off un-allocable income & other comprehensive income	(10.51)	(7.80)	(19.88)	(18.31)	(50.61)	(95.45)
<b>Profit before tax</b>	<b>21.76</b>	<b>29.62</b>	<b>23.50</b>	<b>51.38</b>	<b>37.02</b>	<b>(2.47)</b>
<b>Segment Asset</b>						
(a) Fabric	341.42	345.73	287.41	341.42	287.41	380.78
(b) Sale of share and securities	-	-	-	-	-	-
(c) Advancing of Loans	2,408.99	2,327.70	2,450.20	2,408.99	2,450.20	2,227.36
<b>Total</b>	<b>2,750.41</b>	<b>2,673.44</b>	<b>2,737.61</b>	<b>2,750.41</b>	<b>2,737.61</b>	<b>2,608.14</b>
Un-allocable Assets	94.67	141.85	91.82	94.67	91.82	128.76
<b>Net Segment asset</b>	<b>2,845.08</b>	<b>2,815.29</b>	<b>2,829.43</b>	<b>2,845.08</b>	<b>2,829.43</b>	<b>2,736.90</b>
<b>Segment Liabilities</b>						
(a) Fabric	58.00	5.75	7.85	58.00	7.85	10.98
(b) Sale of share and securities	-	-	-	-	-	-
(c) Advancing of Loans	-	-	-	-	-	-
<b>Total</b>	<b>58.00</b>	<b>5.75</b>	<b>7.85</b>	<b>58.00</b>	<b>7.85</b>	<b>10.98</b>
Un-allocable Liabilities	215.20	209.93	254.81	215.20	254.81	203.61
<b>Net Segment Liabilities</b>	<b>273.20</b>	<b>208.23</b>	<b>262.66</b>	<b>273.20</b>	<b>262.66</b>	<b>214.59</b>
<b>Capital employed</b>						
(a) Fabric	283.42	339.98	279.56	283.42	279.56	369.80
(b) Sale of share and securities	-	-	-	-	-	-
(c) Advancing of Loans	2,408.99	2,327.70	2,450.20	2,408.99	2,450.20	2,227.36
Unallocable	(120.53)	(60.63)	(162.99)	(120.53)	(162.98)	-74.85
<b>Total</b>	<b>2,571.88</b>	<b>2,607.06</b>	<b>2,566.77</b>	<b>2,571.88</b>	<b>2,566.78</b>	<b>2,522.30</b>

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

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Vinod Kumar Bansal  
MANAGING DIRECTOR  
DIN : 00243709

Date:  
Place: New Delhi

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## UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2022

Particulars	(Rs in Lakhs)	
	For the half year ended 30th September 2022	For the year ended 31st March 2022
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit/ (loss) before tax and after exceptional items	51.38	(2.47)
<b>Adjustments for non- cash/ other items: -</b>		
Interest received	(69.69)	(0.09)
Expected Credit Loss	-	9.31
Loss on de-recognition of financial asset	-	2.88
Depreciation on property, plant & equipment	0.70	1.47
Operating Profit before working capital changes	(17.61)	11.10
<b>Working capital adjustments: -</b>		
(Increase)/ decrease in Inventories	-	(27.52)
(Increase)/ decrease in trade receivable	4.32	7.54
(Increase)/ decrease in other current assets	(3.48)	-
(Increase)/ decrease in other Non current assets	0.07	(9.68)
(Increase)/ decrease in loans	(172.34)	156.91
Increase/ (decrease) in trade payables	(10.51)	(57.44)
Increase/ (decrease) in other financial liabilities	2.19	(36.08)
Increase/ (decrease) in other current liabilities	65.48	(2.59)
Cash generated from operations	(131.87)	42.24
Direct taxes paid	-	(22.13)
<b>Net cash flow from operating activities (A)</b>	<b>(131.88)</b>	<b>20.11</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Sale/ (Purchase) of property, plant & equipment	-	-
Sale/ (Purchase) of investments	-	-
Interest received	69.69	0.09
<b>Net cash flow from investing activities (B)</b>	<b>69.69</b>	<b>0.09</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Interest on borrowing	-	-
Net proceeds from borrowings	-	-
<b>Net cash flow from financing activities (C)</b>	<b>-</b>	<b>-</b>
Net cash flow during the year (A + B + C)	(62.19)	20.20
Add: Opening cash and cash equivalents	99.36	79.16
Closing cash and cash equivalents	37.17	99.36
<b>Components of cash and cash equivalents</b>		
Cash in hand	27.07	11.80
Balances with banks IN Current A/c		
in current accounts	10.10	87.56
in fixed deposits	-	-
Less: Bank Overdraft	-	-
<b>Total cash and cash equivalents</b>	<b>37.17</b>	<b>99.36</b>

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

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Vinod Kumar Bansal  
MANAGING DIRECTOR  
DIN : 00243709

Date:  
Place: New Delhi



**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE INTERIM UNAUDITED FINANCIAL RESULTS**

To Board of Directors  
Pankaj Piyush Trade and Investment Limited  
314, 3<sup>rd</sup> Floor, Opposite Plot no. 39,  
RG Mall, Sector-9,  
Rohini- New Delhi-110085  
(CIN: L6599DL1982PLC256291)

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 30<sup>th</sup> September, 2022 and year to date results for the period from 1 April 2022 to 30 September 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" ("IndAS 34"), 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 (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 Regn. 012063N

CA Ajay Aggarwal  
Partner  
Membership No. 090975  
UDIN: 22090975BCRXN2878



Date : Nov 12, 2022  
Place: New Delhi