

Unaudited Financial Results for the quarter ended September 30, 2017							
(Rs. in lacs except for per share data)							
Sl. No.	Particulars	Standalone Results					
		Quarter Ended			Six Months ended		Year ended
		30-Sep-17 (unaudited)	30-Jun-17 (unaudited)	30-Sep-16 (unaudited)	30-Sep-17 (unaudited)	30-Sep-16 (unaudited)	31-Mar-17 (audited)
<b>1</b>	<b>Income</b>						
(a)	Revenue from Operations	53.00	52.84	54.98	105.84	150.75	844.58
(b)	Other Income	0.65	0.00	39.72	0.65	118.09	7.32
	<b>Total Income (a + b)</b>	<b>53.65</b>	<b>52.84</b>	<b>94.70</b>	<b>106.49</b>	<b>268.84</b>	<b>851.90</b>
<b>2</b>	<b>Expenses</b>						
(a)	Cost of materials consumed						
(b)	Purchases of Stock-in-Trade	19.50	108.85	24.54	128.35	226.79	784.31
(c)	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	27.77	-92.70	1.52	-64.93	-44.11	-72.00
(d)	Employee Benefit Expenses	5.97	4.81	9.40	10.78	17.16	34.21
(e)	Finance Cost	-	0	0	-	0	2.28
(f)	Depreciation	0.48	0.48	0.5	0.95	1	2.01
(g)	Other Expenses	1.82	4.94	4.25	6.78	26.39	36.26
	<b>Total Expenses (a + b + c + d+e+f+g)</b>	<b>55.54</b>	<b>26.38</b>	<b>40.21</b>	<b>81.93</b>	<b>227.23</b>	<b>787.07</b>
<b>3</b>	<b>Profit Before Prior period Items and Tax (1-2)</b>	<b>-1.89</b>	<b>26.46</b>	<b>54.49</b>	<b>24.56</b>	<b>41.61</b>	<b>64.83</b>
<b>4</b>	<b>Prior period Items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5</b>	<b>Profit before Tax (3-4)</b>	<b>-1.89</b>	<b>26.46</b>	<b>54.49</b>	<b>24.56</b>	<b>41.61</b>	<b>64.83</b>
<b>6</b>	<b>Tax Expense</b>						
(a)	Current year	-0.49	8.18	-	7.69	13.20	19.72
(b)	Short Provision / (excess) of earlier years						0.00
(c)	Deferred Tax Liability / (Asset)						0.00
	<b>Total Tax Expenses (a + b + c)</b>	<b>-0.49</b>	<b>8.18</b>	<b>-</b>	<b>7.69</b>	<b>13.20</b>	<b>19.72</b>
<b>7</b>	<b>Profit for the period from continuing operations (5-6)</b>	<b>-1.40</b>	<b>18.28</b>	<b>54.49</b>	<b>16.87</b>	<b>28.41</b>	<b>45.11</b>
<b>8</b>	<b>Profit from discontinuing operations (after tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9</b>	<b>Profit for the period (7+8)</b>	<b>-1.40</b>	<b>18.28</b>	<b>54.49</b>	<b>16.87</b>	<b>28.41</b>	<b>45.11</b>
<b>10</b>	<b>Other Comprehensive Income</b>						
(i)	items that will not be classified to profit or loss	-	-	-	-	-	-
(ii)	Income tax relating to items specified in (i)	-	-	-	-	-	-
(iii)	items that will be classified to profit or loss	-	-	-	-	-	-
(iv)	income tax related to items specified in (iii)	-	-	-	-	-	-
	<b>Total Comprehensive Income (net of tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>11</b>	<b>Total Comprehensive Income for the period</b>	<b>-1.40</b>	<b>18.28</b>	<b>54.49</b>	<b>16.87</b>	<b>28.41</b>	<b>45.11</b>
<b>12</b>	<b>Paid up Equity Share Capital (FV 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>13</b>	<b>Reserves and Surplus (excluding revaluation reserves) as per audited balance sheet as at 31st March</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2463.69</b>
<b>14</b>	<b>Earning per share (EPS) (of Rs. 10 each) (not annualised) (in Rs.)</b>						
(a)	Basic	-0.35	4.57	13.62	4.22	7.10	11.28
(b)	Diluted	-0.35	4.57	13.62	4.22	7.10	11.28

New Delhi  
December 08, 2017



For Pankaj Piyush Trade & Investment Limited

*Vinod Kumar Bansal*  
Vinod Kumar Bansal  
(Managing Director)  
(DIN: 00243709)

**Notes:**

- (1) The above results for the quarter ended 30th September, 2017 were reviewed and then approved by the Board of Directors at their meeting held on 8th December, 2017
- (2) The company adopted Indian Accounting Standards ("IND AS") from April 1, 2017 and accordingly above financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 'Interim Financial Reporting' prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- (3) The format for above results as prescribed in SEBI's circular CIR/CFD/FAC/62/2016 dated 5th July 2016 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. Pursuant to this circular, the above results do not include Ind AS compliant results for the preceding quarter and previous year.
- (4) The Statutory Auditors of the Company have carried out the Limited Review of the Financial Results of the quarter ended 30th September, 2017. The Ind AS compliant financial results pertaining to the corresponding quarter ended 30th September, 2016, have not been subjected to limited review or audit. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (5) Investor Compliants :
 

Pending at the beginning of the quarter :	0
Received during quarter :	0
Disposed off during quarter :	0
Unresolved at the end of the quarter :	0
- (6) Statement for reconciliation of net profit/ Equity pursuant to SEBI Circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016 as mentioned in the unaudited financial results :

Particulars	Net Profit Reconciliation			Equity Reconciliation
	For the quarter ended	For the six months ended	Year ended	Year ended
	30.09.2016 (Rs.)	30.09.2016 (Rs.)	31.03.2017 (Rs.)	31.03.2017 (Rs.)
<b>Net Profit/ Equity as per previous Indian GAAPs</b>	33.91	57.82	19.05	2,677.63
Add/ (Less): Adjustments to Balance Sheet	-	-	-	-
Add/ (Less): Adjustments to Statement of Profit and Loss	20.58	(29.41)	26.06	-
<b>Net Profit/ loss for the period as per Ind-AS</b>	<b>54.49</b>	<b>28.41</b>	<b>45.11</b>	<b>2,677.63</b>
Other Comprehensive period (net of tax)	-	-	-	-
<b>Total Comprehensive Income/ Equity as per Ind AS</b>	<b>54.49</b>	<b>28.41</b>	<b>45.11</b>	<b>2,677.63</b>

- (7) Figures for the previous period have been regrouped wherever considered necessary so as to conform to the classification of the current period.

Delhi  
December 08, 2017

For Pankaj Piyush Trade & Investment Limited

*Vinod Bansal*  
Vinod Kumar Bansal  
(Managing Director)  
(DIN: 00243709)



**Statement of Assets and Liabilities**

Particulars	As on 30.09.2017	As at 31.03.2017
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Property, Plant and Equipments	36.08	37.03
(b) Intangible Assets	-	-
(c) Financial Assets		
(i) Investments	0.50	1.00
(ii) Loans	-	-
(d) Other Non-Current Assets	1.40	1.40
<b>Total Non-Current Assets</b>	<b>37.98</b>	<b>39.43</b>
<b>Current Assets</b>		
(a) Inventories	-	-
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	2.50	196.51
(iii) Cash and cash equivalents		
	3.80	64.93
(iv) Bank balances other than (iii) above	-	-
(v) Loans	2,423.46	2,391.36
(vi) Inventories	329.01	209.86
(vi) Other Financial Assets	-	-
(c) Other Current Assets	-	2.50
<b>Total Current Assets</b>	<b>2,758.77</b>	<b>2,865.16</b>
<b>TOTAL ASSETS</b>	<b>2,796.75</b>	<b>2,904.59</b>
<b>EQUITIES AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share Capital	240.00	240.00
(b) Other Equity	2,542.48	2,463.69
<b>Total Shareholder's Funds</b>	<b>2,782.48</b>	<b>2,703.69</b>
<b>LIABILITIES</b>		
<b>Non Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	-	-
(b) Deferred Tax Liabilities (Net)	-	-
(c) Long Term Provisions	-	-
<b>Total Non Current Liabilities</b>	-	-
<b>Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables	14.27	197.35
(iii) Other Financial Liabilities	-	-
(b) Other Current Liabilities	-	3.55
(c) Short Term Provisions	-	-
<b>Total Current Liabilities</b>	<b>14.27</b>	<b>200.90</b>
<b>TOTAL EQUITIES AND LIABILITIES</b>	<b>2,796.75</b>	<b>2,904.59</b>

*Vinod Banerji*



**PANKAJ PIYUSH TRADE AND INVESTMENT LIMITED**

CIN : L65990DL1982PLC256291

Reg. Office: Office No. 202, Kotla Village, Mayur Vihar, New Delhi-110091

(Standalone Result for the quarter and half year ended on 30.09.2017)

(Amounts in Rs. Lakhs)

Particulars	Quarter Ended		
	Quarter ended 30.09.2017 Unaudited	Half Year Ended 30-09-2017 Unaudited	Quarter ended 30.09.2016 Unaudited
Total income from operations (net)	53.65	106.49	94.70
Net Profit / (Loss) from ordinary activities after tax	(1.40)	16.87	32.070
Net Profit / (Loss) for the period after tax (after Extraordinary items)	(1.40)	16.87	54.49
Total Comprehensive Income for the period ( Comprising Profit/Loss) for the period (after tax) and other comprehensive Income)	(1.40)	16.87	54.49
Paid Up Equity Share Capital	40.00	40.00	40.00
Reserves (excluding Revaluation Reserve as shown in the Balance Sheet as at 31 <sup>st</sup> March)	-	-	-
Earnings Per Share (before extraordinary items) (of Rs.10/- each)			
Basic :	-0.35	4.22	13.62
Diluted:	-0.35	4.22	13.62
Earnings Per Share (after extraordinary items) (of Rs. 10/- each)			
Basic :	-0.35	4.22	13.62
Diluted :	-0.35	4.22	13.62

**Notes:-**

1. The above is an extract of the detailed format of Quarterly Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly/ Annual Financial Results are available on the Stock Exchange websites. (www.bseindia.com) and on the Company's website ([www.pptinvestment.com](http://www.pptinvestment.com))

2. The Above Unaudited financial results have been reviewed and recommended by the Audit Committee in their meeting held on 8<sup>th</sup> December 2017 and approved by the Board of Director at their meeting held on 8<sup>th</sup> December 2017.

3. The Financials has been prepared in accordance with Companies (Indian accounting Standards) Rules (Ind-AS) to the extent applicable. The company for the first time adopted IND-AS for beginning 1<sup>st</sup> April, 2017 with transition date of 1<sup>st</sup> April 2016.

By order of the Board  
PANKAJ PIYUSH TRADE AND INVESTMENT LIMITED

Vinod Kumar Bansal  
MANAGING DIRECTOR



Dated: 8<sup>th</sup> December 2017  
Place: NEW DELHI



**V. N. PUROHIT & CO.**  
CHARTERED ACCOUNTANTS  
(ESTD. 1961)

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27, Barakhamba Road,  
New Delhi - 110 001  
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**LIMITED REVIEW REPORT**

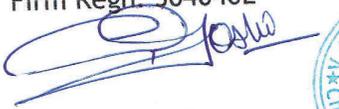
To,  
**Pankaj Piyush Trade and Investment Limited**  
CIN: L65990DL1982PLC256291  
B-502, 5th Floor, B Wing  
Statesman House 148, Barakhamba Road  
New Delhi - 110001

We have reviewed the accompanying statement of Unaudited Financial Results of **Pankaj Piyush Trade and Investment Limited** for the period ended on 30<sup>th</sup> September 2017. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 of unaudited financial results 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, 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

  
**Gaurav Joshi**  
Partner  
Membership No. 516027



Place: New Delhi  
Date: 08/12/2017