



(CIN : L65990DL1982PLC256291)

PANKAJ PIYUSH TRADE AND INVESTMENT LTD.

Regd. Off. : Office No. 202, IInd Floor
Kotla Village, Mayur Vihar Phase-I
Delhi-110091 Phone : 011-23329654
E-mail : info@pptinvestment.com
Website : www.pptinvestment.com

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2018 - IND-AS COMPLIANT

Particulars		Three Months Ended			Year Ended	
		FOR THE QUARTER			YEAR TO DATE FIGURES FOR PERIOD	
		01.01.2018 to 31.03.2018 ([₹]) Audited	01.10.2017 to 31.12.2017 ([₹]) Unaudited	01.01.2017 to 31.03.2017 ([₹]) Audited	01.04.2017 to 31.03.2018 ([₹]) Audited	01.04.2016 to 31.03.2017 ([₹]) Audited
I	Revenue From Operations:					
	Sale of share and securities	-	78.55	47.33	78.55	198.07
	Sale of Fabric	593.69	199.48	447.90	793.17	447.90
	Interest Income	51.67	51.27	31.81	208.79	198.61
II	Other Income	0.61	0.10	0.04	1.37	7.32
III	Total Income (I+II)	645.97	329.40	527.08	1,081.87	851.90
IV	EXPENSES					
	Cost of Materials consumed	-	-	-	-	-
	Purchase of stock-in-trade	-	-	-	-	-
	Purchase of Share and Securities	107.99	127.36	50.88	363.70	277.67
	Purchase of Fabric	897.03	201.21	506.64	1,098.24	506.64
	Changes in inventories of finished goods, WIP and stock-in-trade	(431.93)	(73.05)	(46.74)	(569.91)	(65.09)
	Employee benefits expenses	18.70	10.77	5.43	40.25	34.21
	Finance costs	-	-	0.12	0.01	2.28
	Depreciation and amortisation expenses	0.48	0.47	0.50	1.90	2.01
	Other expenses:	58.55	26.94	2.82	92.26	36.26
	Total expenses (IV)	650.81	293.70	519.65	1,026.44	793.98
V	Profit/(loss) before exceptional items and tax (I-IV)	(4.84)	35.70	7.43	55.43	57.93
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(loss) before tax(V-VI)	(4.84)	35.70	7.43	55.43	57.93
VIII	Tax expense:					
	(1) Current tax	-	(9.19)	-	(14.27)	(5.25)
	(2) Deferred tax	-	-	-	0.27	0.59
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(4.84)	26.51	7.43	41.43	53.27
X	Profit/(loss) from discontinued operations	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-
XIII	Profit/(loss) for the period (IX+XII)	(4.84)	26.51	7.43	41.43	53.27
XIV	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	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	(4.84)	26.51	7.43	41.43	53.27
XVI	Paid up equity share capital (Face value Rs. 10/- per share)	40.00	40.00	40.00	40.00	40.00
XVII	Earnings per equity share (for continuing operation):					
	(1) Basic	(1.21)	6.63	1.86	10.36	13.32
	(2) Diluted	(1.21)	6.63	1.86	10.36	13.32
XVIII	Earnings per equity share (for discontinued operation):					
	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
	See accompanying note to the financial results					



Notes :

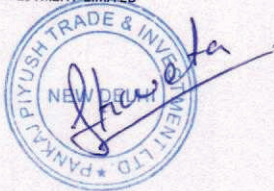
- (1) The Results for the quarter ended 31st December 2017 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on February 06, 2018
- (2) The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India 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, beginning 1st April, 2017, the company has for the first time adopted Ind AS with a transition date of 1st April, 2016.
- (3) 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.
- (4) The Statutory Auditors of the Company have carried out the Limited Review of the Financial Results of the quarter ended 31st December 2017. 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/ loss pursuant to SEBI Circular no. CIR/CFD/FAC/62/2016) dated July 05, 2016 as mentioned in the unaudited financial results for the quarter ended 31st December, 2017 compliant with Ind AS:

Particulars	Net Profit Reconciliation		Equity Reconciliation
	Quarter ended 31-03-2017	Year ended 31-03-2017	As at 31-03-2017
Nature of Adjustments			
Net Profit/ Equity as per previous Indian GAAPs	(90.77)	27.55	2,677.63
Add/ (Less): Adjustments to Balance Sheet	-	30.37	1.13
Add/ (Less): Adjustments to Statement of Profit and Loss	98.20	-	-
Net Profit/ loss for the period as per Ind-AS	7.43	57.92	2,678.76
Other Comprehensive period (net of tax)	-	-	-
Total Comprehensive Income/ Equity as per Ind AS	7.43	57.92	2,678.76

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

For and on behalf of board of directors of
PANKAJ PIYUSH TRADE AND INVESTMENT LIMITED

SHWETA GUPTA
 Director



Place: New Delhi
 Date: May 29, 2018



(CIN : L65990DL1982PLC256291)

PANKAJ PIYUSH TRADE AND INVESTMENT LIMITED

Statement of Assets and Liabilities

PANKAJ PIYUSH TRADE AND INVESTMENT LTD.

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Particulars	Figures as at current reporting period 31.03.2018 (Rs. in lacs)	Figures as at current reporting period 31.03.2017 (Rs. in lacs)
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipments	35.13	37.03
(b) Capital work-inprogress	-	-
(c) Investment Property	-	-
(d) Goodwill	-	-
(e) Other Intangible assets	-	-
(f) Intangible assets under development	-	-
(g) Biological Assets other than bearer plants	-	-
(h) Financial Assets		0.50
(i) Investments	-	-
(ii) Trade receivables	0.15	0.15
(iii) Loans	-	-
(iv) Others (to be specified)	1.52	1.25
(i) Deferred tax assets (net)		
(j) Other non-current assets		
Total Non-Current Assets	36.80	38.93
Current Assets		
(a) Inventories	790.99	221.08
(b) Financial Assets		0.50
(i) Investments	0.50	196.51
(ii) Trade Receivables	52.58	64.93
(iii) Cash and cash equivalents	9.65	2,367.54
(iv) Loans	2,354.18	2.50
(v) Other Financial Assets		27.66
(c) Current Tax Assets (Net)	20.61	
(d) Other current assets	17.19	
Total Current Assets	3,245.70	2,880.72
TOTAL ASSETS	3,282.50	2,919.65
EQUITIES AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	40.00	40.00
(b) Other Equity (Reserves)	2,720.18	2,678.75
Total Shareholder's Funds	2,760.18	2,718.75
LIABILITIES		
Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payable	-	-
(iii) Other financial liabilities (other than specified in (b))	-	-
(b) Provisions	-	-
(c) Deferred Tax Liabilities (Net)	-	-
(d) other non current Liabilities	-	-
Total Non Current Liabilities	-	-
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings		197.38
(ii) Trade Payables	512.90	3.11
(iii) Other Financial Liabilities	5.38	0.04
(b) Other Current Liabilities	3.66	0.37
(c) Provisions	0.38	
(d) Current Tax Liabilities (Net)	-	
Total Current Liabilities	522.32	200.90
TOTAL EQUITIES AND LIABILITIES	3,282.50	2,919.65

FOR PANKAJ PIYUSH TRADE & INVESTMENTS LTD

SHWETA GUPTA
DIRECTOR



SEGMENT WISE RESULTS AS PER CLAUSE 33 OF THE LISTING REGULATIONS ARE AS FOLLOWS:

Particulars	Quarter Ended			Year Ended	
	31st March 2018	31st December 2017	31st March 2017	31st March 2018	31st March 2017
	(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
Segment Revenue					
a) Share & securities	-	78.55	47.33	78.55	198.07
b) Fabrics	593.69	199.48	448	793.17	448
c) Interest Income	51.67	51.27	32	208.79	199
c) Unallocable	0.61	0.10	0.04	1.37	7.32
Total	645.97	329.40	527.08	1,081.87	851.90
Less: Inter Segment Revenue	-	-	-	-	-
Net Sales/Income From Operations	645.97	329.40	527.08	1,081.87	851.90
Segment Results					
Profit before Interest & Tax					
a) Share & securities	(107.99)	(48.81)	397.02	(285.15)	(79.60)
b) Fabrics	11.21	3.81	(58.74)	15.01	(58.74)
c) Interest Income	51.67	51.27	31.81	208.79	198.61
c) Unallocable	0.61	0.11	0.04	1.37	7.32
TOTAL	(44.51)	6.38	370.13	(59.98)	67.59
Less:					
(a) Interest	-	-	-0.12	-	-2.28
(b) Other un-allocable expenditure net off un-allocable income & other comprehensive income	39.66	29.32	(460.78)	115.41	(7.38)
Total Profit before Tax	(4.84)	35.70	(90.77)	55.43	57.93
Capital employed (Segment Assets-Segment Liabilities)					
Since Fixed Assets used in the Company's Business can not be specifically identified with any of the reportable segments as these are used interchangeably among segments, segmentwise disclosure on capital employed has not been furnished.					
a) Share & securities	470.91	353.52	221.08	470.91	221.08
b) Fabrics	-100.39	-4.75	1.67	-100.39	1.67
c) Interest Income	2,354.18	2,329.36	2400.45	2,354.18	2400.45
c) Unallocable	33.96	99.65	94.31	33.96	94.31
Total	2,758.67	2777.78	2717.51	2,758.67	2717.51





Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To Board of Directors of
Pankaj Piyush Trade and Investment Limited
(CIN: L65990DL1982PLC256291)

We have audited the quarterly financial results of **Pankaj Piyush Trade and Investment Limited** for the quarter ended March 31, 2018 and the year to date results for the period from 1st April 2017 to 31st March 2018, attached herewith, being submitted by the company pursuant to the requirement of **Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the standalone financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such standalone financial statements, prepared in accordance with the accounting principles generally accepted in India, including Indian Accounting Standards ('Ind AS') prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; as applicable and approved by the Board of Directors of the Company.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit and other financial information for the quarter ended March 31, 2018 as well as the year to date results for the period from 1st April 2017 to 31st March 2018.

For V. N Purohit & Co.
Chartered Accountants
FRN 304040E


O. P. Pareek
(Partner)
M.No. 014238



Date: 29.05.2018
Place: New Delhi



[CIN : L55990DL1982PLC256291]

PANKAJ PIYUSH TRADE AND INVESTMENT LTD.

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Date: 29th May, 2018

To
Department of Corporate Services
BSE Limited
PJ Towers,
Dalal Street, Fort
Mumbai-400001

DECLARATION

Pursuant to regulation 33(3)(d) of SEBI (Listing Obligation and disclosure Requirement), 2015 as amended, we do hereby confirm that M/s V.N Purohit & Company, Chartered Accountants, the Statutory Auditors of the company have issued an Audit Report with unmodified opinion(s) on the Audited Standalone Financials Results of the Company for the quarter and year ended 31st March, 2018.

Kindly update in your records

Yours Faithfully

For and on behalf of board of directors of
PANKAJ PIYUSH TRADE AND INVESTMENT LIMITED

SHWETA GUPTA
DIN:07452923
DIRECTOR

