

PANKAJ PIYUSH TRADE AND INVESTMENT LTD.

Regd. Office : 304, Building No. 61, Vijay Block,
Laxmi Nagar, East Delhi-110092 INDIA
(CIN : L22209DL1982PLC256291)

Website : www.pptinvestment.in

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Ph. : 011-44781747, +91 9818502247

Date: 12th August, 2024

To,
The Manager,
Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001

Scrip Code: 506122

Subject: Outcome of the Board of Directors meeting held today i.e., 12th August, 2024 as per Regulations 30 and 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

We wish to inform you that the Board of Directors of the Company had considered and approved *inter-alia* the following matters in their meeting held today i.e. 12th August, 2024 commenced at 10:00 A.M. and concluded at 05:45 P.M.

1. Un-Audited financial results (Standalone) for the 1st quarter ended i.e, 30th June, 2024.

The Board has approved the Un-Audited Financial results (Standalone) for the 1st quarter ended 30th June, 2024 (F.Y. 2024-25) along with the Limited Review Report of the Auditors. The said results have been reviewed by the audit Committee and approved by the Board of Directors of the Company, as enclosed.

This is for your information and record please.

Thanking you,

Yours faithfully,
For **Pankaj Piyush Trade and Investment Limited**

Sagar Khurana
Managing Director
DIN: 07691118



**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED
STANDALONE FINANCIAL RESULTS OF PANKAJ PIYUSH TRADE AND INVESTMENT LTD UNDER
REGULATION 33 READ OF SEBI (LISTING OBLIGATION AND DISCLOSURES REQUIREMENTS)
REGULATION, 2015 AS AMENDED**

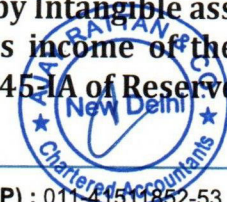
The Board of Directors

Pankaj Piyush Trade and Investment Limited

CIN: L22209DL1982PLC256291

1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s Pankaj Piyush Trade and Investment Limited (the "Company") for the quarter ended on 30 June, 2024 and year to date results for the period from 1 April, 2024 to 30 June, 2024 (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 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 express conclusion on the 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 except:

As per RBI circular dated 8 April 1999, in case of a company if the financial assets are more than 50% of its Total Assets (Netted off by Intangible asset) and income from Financial asset is more than 50% of Gross income of the company, the company should get itself registered as NBFC u/s 45-IA of Reserve Bank Of India, 1934.





During the Quarter ended June 2024, the company is satisfying both the criteria as mentioned in above RBI Circular but it has not registered itself as NBFC 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 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

CA. Varun Garg
Partner
Membership No. 523588
UDIN: 24523588BKGYYI2470



Place: New Delhi
Date: August 12, 2024

Pankaj Piyush Trade and Investment Limited

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Email: infoptinvestment@gmail.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

(Rs in Lakhs)

Particulars		Three Months Period Ended			Year Ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	Income				
(a)	Revenue From Operations:				
	Sale of Fabric	-	-	-	-
	Interest Income	-	-	39.09	-
	Dividend Income	-	-	-	-
	fee and commission income	-	-	-	-
	Income from _shares and securities	-	-	-	-
	Total revenue from operation	-	-	39.09	-
(b)	Other Income	45.90	60.75	-	180.11
	Total Income (a+b)	45.90	60.75	39.09	180.11
II	EXPENSES				
	Impairment of Financial instrument	15.86	(2.62)	-	(0.49)
	Changes in inventories of finished goods, WIP and stock-in-trade	-	-	-	-
	Employee benefits expenses	5.63	43.24	7.20	64.74
	Finance costs	-	-	-	-
	Depreciation and amortisation expenses	0.31	0.33	0.33	1.32
	Other expenses	5.34	26.89	4.33	63.17
	Fee and Commission	-	0.22	-	0.22
	Total expenses	27.14	68.07	11.86	128.97
III	Profit/(loss) before tax and Exceptional items	18.76	(7.31)	27.24	51.15
	Exceptional items	-	505.64	-	505.64
	Profit/(loss) after tax and Exceptional items	18.76	(512.96)	27.24	(454.50)
IV	Less: Tax expense:				
	(1) Current tax	-	(13.94)	6.85	-
	(2) Deferred tax	(4.09)	0.39	0.28	-
	Total Tax expense	(4.09)	(13.55)	7.13	-
V	Profit (Loss) after tax	22.85	(499.41)	20.11	(454.50)
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)	22.85	(499.41)	20.11	(454.50)
VIII	Paid up equity share capital (Face value Rs. 10/- per share)	40.00	40.00	40.00	40.00
IX	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-		-	2,033.67
X	Earnings per equity share (for continuing operation):				
	(1) Basic	5.71	(124.85)	5.03	(113.62)
	(2) Diluted	5.71	(124.85)	5.03	(113.62)

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 from time to time.
- (2) The above unaudited financial results for the quarter ended on June 30, 2024 have been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on August 12, 2024.
- (3) The statutory auditors have carried out limited review of the above results for the quarter ended 30th June, 2024. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (4) The figures for the preceding 3 months ended 31.03.2024 are the balancing figures between the audited figures in respect of the full financial year ended 31.03.2024 and the year to date figures upto the third Quarter of that financial year, which were subjected to limited review.
- (5) 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**

Sagar Khurana
Director
DIN : 07691118

Date: 12th August,2024
Place: New Delhi