

# **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](http://www.pptinvestment.in)  
E-mail : [infopptinvestment@gmail.com](mailto:infopptinvestment@gmail.com)  
Ph. : 011-44781747, +91 9818502247

To,

Date: February 14<sup>th</sup>, 2023

**BSE Limited**  
**Phiroze Jeejeebhoy Towers,**  
**Dalal Street, Mumbai — 400001**

**Scrip Code: 506122**

**Subject: Outcome of Board Meeting held on February 14<sup>th</sup>, 2023**

Dear Sir/Ma'am,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e., February 14<sup>th</sup>, 2023 commenced at 02:00 P.M. and concluded at 03:30 P.M. has inter- alia considered and approved the following business(es):

1. Un-Audited Financial Results along with the Limited Review Report of Statutory Auditor's thereon for the Quarter & Nine Months ended December 31<sup>st</sup>, 2022.
2. Resignation of Mrs. Usha Sharma from the position of Chief Financial Officer and Whole-time Key Managerial Personnel of the Company with effect from February 14<sup>th</sup>, 2023 (close of business hours).
3. Appointment of Mr. Lakshay as Chief Financial Officer and Whole-time Key Managerial Personnel of the Company with effect from February 15<sup>th</sup>, 2023.
4. Resignation of Mr. Neeraj Kumar Singh from the position of Executive Director of the Company with effect from February 14<sup>th</sup>, 2023 (close of business hours).
5. Considered and approved appointment of Mr. Sagar Khurana (Din: 07691118) as an Additional Director (Executive) of the Company with effect from February 15<sup>th</sup>, 2023.
6. Resignation of Mrs. Shweta Gupta from the position of Non-Executive Non-Independent Director. of the Company with effect from February 14<sup>th</sup>, 2023 (close of business hours).
7. Considered and approved Change in designation of Mr. Anshul Sakuja from Executive director to Non-Executive director of the Company with effect from February 14<sup>th</sup>, 2023.
8. Appointment of Sumit Bajaj & Associates, Company Secretaries as the Secretarial Auditor of the Company for the Financial Year 2022-2023.

You are requested to kindly take the information on record. Thanking you.

Yours faithfully,

**For Pankaj Piyush Trade And Investment Limited**

**Sakshi Chandna**  
**Company Secretary & Compliance Officer**



**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 31<sup>st</sup> December 2022 and year to date results for the period from 1<sup>st</sup> April 2022 to 31<sup>st</sup> 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.



**AJAY RATTAN & CO.**

**CHARTERED ACCOUNTANTS**

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** Digitally signed  
by Ajay  
Aggarwal  
**Aggarwal** Date: 2023.02.14  
15:30:24 +05'30'

**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)	
<b>I</b>	<b>Income</b>						
	<b>Revenue From Operations:</b>						
	<b>Sale of Diamonds</b>						
(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
	<b>Total revenue from operations</b>	<b>80.19</b>	<b>32.27</b>	<b>40.77</b>	<b>149.87</b>	<b>162.93</b>	<b>204.08</b>
(b)	<b>Other Income</b>	-	-	0.08	-	0.08	0.09
	<b>Total Income</b>	<b>80.19</b>	<b>32.27</b>	<b>40.85</b>	<b>149.87</b>	<b>163.01</b>	<b>204.16</b>
<b>II</b>	<b>EXPENSES</b>						
	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
	<b>Total expenses</b>	<b>52.41</b>	<b>10.51</b>	<b>11.70</b>	<b>70.84</b>	<b>96.84</b>	<b>206.63</b>
<b>III</b>	<b>Profit before tax</b>	<b>27.78</b>	<b>21.76</b>	<b>29.15</b>	<b>79.03</b>	<b>66.18</b>	<b>(2.47)</b>
<b>IV</b>	<b>Less: Tax expense</b>						
	(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	-	-
	<b>Total tax expense</b>	<b>9.68</b>	<b>5.48</b>	<b>7.34</b>	<b>22.58</b>	<b>17.01</b>	<b>2.16</b>
<b>V</b>	<b>Profit after tax (VII-VIII)</b>	<b>18.10</b>	<b>16.28</b>	<b>21.81</b>	<b>56.45</b>	<b>49.17</b>	<b>(4.63)</b>
<b>VI</b>	<b>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</b>	<b>Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>18.10</b>	<b>16.28</b>	<b>21.81</b>	<b>56.45</b>	<b>49.17</b>	<b>(4.63)</b>
<b>VIII</b>	<b>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</b>	<b>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</b>	<b>Earnings per equity share (not annualized)</b>						
	(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  
*Naveen*  
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)
<b>Segment Revenue</b>						
(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
<b>Total</b>	<b>80.19</b>	<b>32.27</b>	<b>40.86</b>	<b>149.87</b>	<b>163.02</b>	<b>204.16</b>
Less: Inter Segment Revenue	-	-	-	-	-	-
<b>Net Sales/Income From Operations</b>	<b>80.19</b>	<b>32.27</b>	<b>40.86</b>	<b>149.87</b>	<b>163.02</b>	<b>204.16</b>
<b>Segment Results</b>						
<b>Profit/(Loss) before interest and tax</b>						
(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	-	-	-	-	-	-
<b>TOTAL</b>	<b>80.19</b>	<b>32.27</b>	<b>40.77</b>	<b>149.87</b>	<b>128.41</b>	<b>92.98</b>
Other unallocable expenditure net off unallocable income & other comprehensive income	52.41	10.51	11.61	70.84	62.23	95.45
<b>Profit before tax</b>	<b>27.78</b>	<b>21.76</b>	<b>29.15</b>	<b>79.03</b>	<b>66.18</b>	<b>(2.47)</b>
<b>Segment Asset</b>						
(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
<b>Total</b>	<b>2,726.02</b>	<b>2,750.41</b>	<b>(2,799.48)</b>	<b>2,726.02</b>	<b>2,737.25</b>	<b>2,608.14</b>
Unallocable Assets	96.33	94.67	89.97	96.33	89.97	128.76
<b>Net Segment asset</b>	<b>2,822.35</b>	<b>2,845.08</b>	<b>(2,881.33)</b>	<b>2,822.35</b>	<b>2,827.22</b>	<b>2,736.90</b>
<b>Segment Liabilities</b>						
(a) Fabric	-	58.00	(37.60)	-	-	10.98
(b) Sale of share and securities	-	-	-	-	-	-
(c) Loans and Advances	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>58.00</b>	<b>(37.60)</b>	<b>-</b>	<b>-</b>	<b>10.98</b>
Unallocable Liabilities	32.46	215.20	(528.44)	32.46	22.98	203.61
<b>Net Segment Liabilities</b>	<b>32.46</b>	<b>273.20</b>	<b>(566.04)</b>	<b>32.46</b>	<b>22.98</b>	<b>214.59</b>
<b>Capital employed</b>						
(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
<b>Total</b>	<b>2,789.89</b>	<b>2,571.88</b>	<b>2,567.21</b>	<b>2,789.89</b>	<b>2,804.24</b>	<b>2,522.30</b>

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

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## Change in KMPs

**A. Particulars of resignation of Mrs. Usha Sharma as the Chief Financial Officer and Key Managerial Personnel is as under:**

S. No.	Particulars	Details
a)	Name of Chief Financial Officer	Mrs. Usha Sharma
b)	Reason for change viz. <del>appointment</del> , resignation, <del>removal</del> , <del>death or otherwise</del>	Resignation due to personal reasons.
c)	Date of <del>appointment</del> / cessation (as applicable)	14 <sup>th</sup> February, 2023
d)	Terms of appointment	Not Applicable
e)	Brief profile (in case of appointment)	Not Applicable
f)	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

**B. Particulars of resignation of Mrs. Shweta Gupta (DIN: 07452923) as the Non-Executive Non-Independent Director is as under:**

S. No.	Particulars	Details
a)	Name of Person	Mrs. Shweta Gupta
b)	Reason for change viz. <del>appointment</del> , resignation, <del>removal</del> , <del>death or otherwise</del>	Resignation due to unable to devote sufficient time due to her personal busy schedule with other businesses.
c)	Date of <del>appointment</del> / cessation (as applicable)	14 <sup>th</sup> February, 2023
d)	Terms of appointment	Not Applicable
e)	Brief profile (in case of appointment)	Not Applicable
f)	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

**C. Particulars of resignation of Mr. Neeraj Kumar Singh (DIN: 07452949) as the Executive Director is as under:**

S. No.	Particulars	Details
a)	Name of Person	Mr. Neeraj Kumar Singh
b)	Reason for change viz. <del>appointment</del> , resignation, <del>removal</del> , <del>death or otherwise</del>	Resignation as he is unable to devote sufficient time due to due to personal commitments and other pre-occupations.
c)	Date of appointment / cessation (as applicable)	14 <sup>th</sup> February, 2023
d)	Terms of appointment	Not Applicable
e)	Brief profile (in case of appointment)	Not Applicable
f)	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

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**D. Particulars of Appointment of Mr. Lakshay in the designation of Chief Financial Officer and Key Managerial Personnel is as under:**

S. No.	Particulars	Details
a)	Name of Chief Financial Officer	Mr. Lakshay
b)	DIN	-
c)	Reason for change viz. appointment, <del>resignation, removal,</del> <del>death or otherwise</del>	Appointment
d)	Date of appointment / <del>cessation</del>	15 <sup>th</sup> February, 2023
e)	Term of appointment	With effect from 15.02.2023, Mr. Lakshay is appointed as Chief Financial Officer (KMP) of the Company.
f)	Brief profile (in case of appointment)	Mr. Lakshay is a Bachelor in Commerce with strong knowledge and having experience in the assorted fields involving Finance, Accounting and Taxation.
g)	Directors and committee members in other Listed entity	NIL
h)	Disclosure of relationships between directors (in case of appointment of a director)	No inter-se relationship between Directors.

**E. Particulars of Appointment of Mr. Sagar Khurana in the designation of Additional Director (Executive) and Key Managerial Personnel is as under:**

S. No.	Particulars	Details
a)	Name of Director	Mr. Sagar Khurana
b)	DIN	07691118
c)	Reason for change viz. appointment, <del>resignation, removal,</del> <del>death or otherwise</del>	Appointment
d)	Date of appointment / <del>cessation</del>	15 <sup>th</sup> February, 2023
e)	Term of appointment	With effect from 15.02.2023, Mr. Sagar Khurana is appointed as Additional Director (Executive) of the Company.
f)	Brief profile (in case of appointment)	Mr. Sagar holds a degree of Bachelor of Technology from Maharshi Dayanand University, Rohtak.  He has 12 years of experience in handling and managing business.



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		He has majorly handled injection molding and printing business.
g)	Directors and committee members in other Listed entity	NIL
h)	Disclosure of relationships between directors (in case of appointment of a director)	No inter-se relationship between Directors.

**F. Particulars of Change in designation of Mr. Anshul Sakuja (DIN: 09765150) from Executive Director to Non-Executive Director is as under:**

S. No.	Particulars	Details
a)	Name of Director	Mr. Anshul Sakuja
b)	DIN	09765150
c)	Reason for change viz. <del>appointment, resignation, removal, death or otherwise</del>	Change in Designation
d)	Date of Change in Designation	14 <sup>th</sup> February, 2023
e)	Term of appointment	NA <sup>#</sup>
f)	Brief profile (in case of appointment)	NA <sup>#</sup>
g)	Directors and committee members in other Listed entity	NIL
h)	Disclosure of relationships between directors (in case of appointment of a director)	No inter-se relationship between Directors.

# Note: Since there is no fresh appointment but change in designation from Executive to Non-Executive.

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## Change of Secretarial Auditor

S. No.	Particulars	Details
a)	Reason for change viz. appointment, <del>resignation, removal,</del> <del>death or otherwise</del>	Appointment: to Comply with the Companies Act, 2013 and the requirements under SEBI (LODR) Amendment Regulations, 2015.
b)	Date of appointment / cessation (as applicable)	14 <sup>th</sup> February, 2023
c)	Brief profile (in case of appointment)	<ul style="list-style-type: none"><li>• Sumit Bajaj &amp; Associates is a firm of Company Secretaries which provides comprehensive Legal, Secretarial and Management Advisory Services in the field of Corporate Laws, Capital Market, Listing Regulations, Financial Management, Direct &amp; Indirect Taxation, Private Equity, Venture Capital, Mergers &amp; Acquisition, Advisory to start-up's etc.</li><li>• Sumit Bajaj &amp; Associates is headed by Mr. Sumit Bajaj; an Associate Member of the Institute of Company Secretaries of India. He has also passed the Merchant Banking Certification from National Institute of Securities Market (NISM).</li></ul>
d)	Disclosure of relationships between directors (in case of appointment of a director)	Sumit Bajaj & Associates, Company Secretaries are not related to any Director.