

PANKAJ PIYUSH TRADE AND INVESTMENT LTD

Regd. Off. :314, 3rd Floor, Opposite Plot No. 39, R. G. Mall, Sector-9, Rohini, New Delhi-110085
(CIN : L65990DL1982PLC256291)

Website : www.pptinvestment.com
E-mail : info@pptinvestment.com
Ph. : 011-42804171, 9891442777

To
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400001

Date: February 10, 2021

Scrip Code: 506122

Sub: Submission of Un-Audited Financial Results of Pankaj Piyush Trade and Investment Limited for the quarter and nine months ended December 31, 2020.

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 Wednesday, February 10, 2021 has considered and approved the Un-audited Financial Results of the Company for the quarter & nine months ended December 31, 2020 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 V.N. Purohit & Co., Chartered Accountants, have issued Limited Review Reports with unmodified opinion on the Unaudited Standalone Financial Results of the Company for the quarter & nine months ended December 31, 2020.

Further the above said Board Meeting commenced at 04:00 P.M. and concluded at 05:40 P.M.

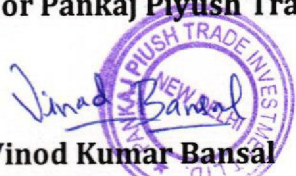
This is for your kind information. Please acknowledge the receipt of this letter.

We hope you will find the same in order.

You are requested to kindly take the information on record.

Thanking you,

For Pankaj Piyush Trade & Investment Limited


Vinod Kumar Bansal
Managing Director
DIN: 00243709
ENCL: As above

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER and NINE MONTHS ENDED ON 31ST DECEMBER, 2020 - IND-AS COMPLIANT


Particulars	Three Months Ended for			Year to Date figures		Year Ended
	CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	Nine Months Ended		YEAR TO DATE FIGURES
	01.10.2020 to 31.12.2020	01.07.2020 to 30.09.2020	01.10.2019 to 31.12.2019	01.04.2020 to 31.12.2020	01.04.2019 to 31.12.2019	01.04.2019 to 31.03.2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income						
(a) Revenue from operations	42.26	36.45	43.04	111.55	129.67	130.05
Interest income	67.01	133.62	-	200.63	-	217.64
Sale of fabric	-	489.28	18.85	489.28	70.60	70.60
Sale of share and securities	109.27	659.35	61.89	801.46	200.27	418.29
Total revenue from operations	0.10	-	0.19	0.71	1.11	1.11
(b) Other income	109.37	659.35	62.08	802.17	201.38	419.40
TOTAL INCOME						
2 Expenses						
(a) Finance costs	2.83	17.16	1.18	20.29	21.45	23.46
(b) Fees and commission expense	31.77	260.01	-	291.78	-	74.08
(c) Purchase of fabric	-	-	26.34	-	51.64	51.64
(d) Purchase of shares and securities	33.98	339.37	(50.13)	342.30	17.45	149.74
(e) Changes in Inventories	18.38	18.24	23.23	57.78	69.49	92.73
(f) Employee benefit expenses	0.39	0.38	0.41	1.16	1.23	1.63
(g) Depreciation and amortisation expenses	2.78	2.09	1.30	7.57	40.82	43.26
(h) Other Expenses	90.13	637.25	2.33	720.88	202.08	436.54
TOTAL EXPENSES	19.24	22.10	59.75	81.29	(0.70)	(17.14)
3 Profit before tax (1-2)						
4 Tax Expense				(35.64)	-	(1.95)
(a) Current Tax	(4.84)	(20.41)	-	(0.14)	-	(0.40)
(b) Deferred Tax	-	(0.14)	-	(35.78)	-	(2.35)
Total tax expense	(4.84)	(20.55)	-	(35.78)	(0.70)	(19.49)
5 Profit after tax (3-4)	14.39	1.55	59.75	45.50	(0.70)	(19.49)
6 Other Comprehensive income						
(a) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax related 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 related to items that will be reclassified to profit or loss	-	-	-	-	-	-
Total other comprehensive income, net of tax	-	-	-	-	-	-
7 Total comprehensive income (5+6)	14.39	1.55	59.75	45.50	(0.70)	(19.49)
8 Paid up equity share capital (face value of Rs. 10)	40.00	40.00	40.00	40.00	40.00	40.00
9 Reserve excluding Revaluation Reserves as per Balance sheet of Previous Accounting year	2,705.63	2,705.63	2,724.14	2,705.63	2,724.14	2,705.63
10 Earning per share (not annualised)						
Basic (in Rs.)	3.60	0.39	14.94	11.38	(0.17)	(4.87)
Diluted (in Rs.)	3.60	0.39	14.94	11.38	(0.17)	(4.87)



Notes:

1. The above financial results have been reviewed by the Audit Committee and have been approved and taken on record by the Board of Directors in their meeting held on 10th February, 2021. An unmodified opinion has been issued and the same is being filed in the stock exchange along with the above results.
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.
3. Pursuant to SEBI (Listing Obligations and Disclosures Requirements) (Amendment) Regulations, 2016 issued by SEBI vide notification dated 25th May, 2016, we hereby declare that the above financial results are not qualified by the Statutory Auditors of the Company.
4. Figures for the previous period have been regrouped wherever considered necessary so as to conform to the classification of the current period.
5. 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.
6. The outbreak of COVID-19 pandemic is causing significant disturbance and slowdown of economic activities globally. The management has considered the possible effects that may result from the pandemic on the recoverability/ carrying value of assets. Based on the current indicators of future economic conditions, the management expects to recover the carrying amount of the assets, however the management will continue to closely monitor any material changes to future economic conditions. Given the uncertainties, the final impact on Company's assets in future may differ from that estimated as at the date of approval of these financial results.

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

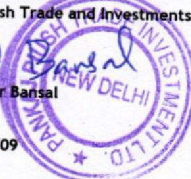

Vinod Kumar Bansal

Director

DIN: 00243709

Date: 10th February, 2021

Place: New Delhi



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SEGMENT WISE RESULTS AS PER REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 ARE AS FOLLOWS

Particulars	Quarter Ended			Nine Months Ended		(Rs. in lakhs)
	31st December 2020	30th September 2020	31st December 2019	31st December 2020	31st December 2019	Year ended 31st March 2020
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment Revenue						
a) Trading in Fabric	67.01	133.62	-	200.63	-	217.64
b) Trading in Shares and securities	-	489.28	18.85	489.28	70.60	70.60
c) Advancing of loans	42.26	36.45	43.04	111.55	129.68	130.05
Total	109.27	659.35	61.89	801.46	200.28	418.29
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income From Operations	109.27	659.35	61.89	801.46	200.28	418.29
Segment Results						
Profit before Interest & Tax						
a) Trading in Fabric	1.26	2.30	-	3.56	-	29.82
b) Trading in Shares and securities	-	21.22	42.64	52.27	69.09	(17.03)
c) Advancing of loans	42.26	36.45	43.04	111.55	129.68	130.05
d) Unallocable	-	0.61	-	0.61	-	-
TOTAL	43.52	60.58	85.68	167.99	198.77	142.84
Less:						
(a) Interest	-	-	-	-	-	-
(b) Other un-allocable expenditure net off un-allocable income & other comprehensive income	(24.28)	(38.48)	(25.93)	(86.70)	(199.47)	(159.98)
Total Profit before Tax	19.24	22.10	59.75	81.29	(0.70)	(17.14)
Capital employed (Segment Assets-Segment Liabilities)						
Segment Asset						
a) Trading in Fabric	281.06	314.46	269.23	281.06	269.23	328.01
b) Trading in Shares and securities	100.00	100.00	555.55	100.00	555.55	537.01
c) Advancing of loans	2,388.59	2,310.13	1,994.58	2,388.59	1,994.58	1,905.72
Total	2,769.65	2,724.59	2,819.36	2,769.65	2,819.36	2,770.74
Un-allocable Assets	79.23	61.82	92.79	79.23	92.79	121.67
Net Segment asset	2,848.89	2,786.41	2,912.15	2,848.89	2,912.15	2,892.41
Segment Liabilities						
a) Trading in Fabric	14.65	-	139.50	14.65	139.50	-
b) Trading in Shares and securities	-	-	-	-	-	-
c) Advancing of loans	-	-	-	-	-	-
Total	14.65	-	139.50	14.65	139.50	-
Un-allocable Liabilities	7.24	9.62	8.12	7.24	8.12	146.78
Net Segment Liabilities	21.89	9.62	147.62	21.89	147.62	146.78
Capital employed						
a) Trading in Fabric	266.41	314.46	129.73	266.41	129.73	328.01
b) Trading in Shares and securities	100.00	100.00	555.55	100.00	555.55	537.01
c) Advancing of loans	2,388.59	2,310.13	1,994.58	2,388.59	1,994.58	1,905.72
Unallocable	71.99	52.20	84.67	71.99	84.67	(25.11)
Total	2,827.00	2,776.79	2,764.53	2,827.00	2,764.53	2,745.63

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

Vinod Kumar Bansal
Director
DIN: 00243709

Date: February 10, 2021
Place: New Delhi



**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND NINE MONTHS ENDED
UNAUDITED FINANCIAL RESULTS**

To,
The board of directors
Pankaj Piyush Trade & Investment Ltd
CIN: L65990DL1982PLC256291
314,3rd Floor, Opposite Plot No. 39, R.G. Mall,
Sector-9, Rohini,
New Delhi- 110085

We have reviewed the accompanying statement of Unaudited Financial Results ('the statement') of Pankaj Piyush Trade & Investment Ltd (the "Company") for the quarter ended 31st December, 2020 and year to date results for the period 1st April 2020 to 31st December 2020 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 (the 'Circular').

This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the statement based on our review of the statement, which has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 'Interim Financial Reporting' (Ind AS 34) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, specified under Section 133 of the Companies Act, 2013, the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.



V.N. PUROHIT & CO.
Chartered Accountants

Emphasis of Matter

We draw your attention to Note 6 of the financial results which explains the uncertainties and management's assessment of the financial impact due to the COVID-19 pandemic outbreak for which definitive assessment of the impact is dependent upon the future economic conditions. Our opinion is not modified in respect of this matter.

For V.N. PUROHIT & CO.
Chartered Accountants
Firm Regn. 304040E



O.P. Pareek
Partner
M. No. 014238



UDIN: 21014238AAAACI9313

Place: New Delhi

Date: 10th day of February, 2021