

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
E-mail : infopptinvestment@gmail.com
Ph. : 011-44781747, +91 9818502247

14th August, 2023

BSE Limited,

Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai - 400001.

Script Code: 506122

Sub: Outcome of the Board of Directors meeting held today i.e. 14th August, 2023, as per Regulations 30 and 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulation")

Dear Sir/ Madam,

We wish to inform you that the Board of Directors of the Company has considered and approved *inter-alia* the following matters in their meeting held today i.e. 14th August, 2023 commenced at 2:00 P.M. and concluded at 3:30 PM:

1. Approval of Unaudited Financial results for the 1st Quarter ended 30th June, 2023

The Board has approved the Un-Audited Financial Results (Standalone) for the 1st quarter ended 30th June, 2023 (F.Y. 2023-24) 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, are enclosed.

2. Appointment of Sumit Bajaj & Associates, Company Secretaries as the Secretarial Auditor of the Company for the Financial Year 2023-2024.

The Board has approved the appointment of M/s. Sumit Bajaj & Associates, Company Secretaries, as the Secretarial Auditor of the Company for the financial year 2023-24. The requisite details of such appointment pursuant to the requirement of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular dated September 9, 2015, are given as **Annexure A**.

This is for your information and record please.

Thanking you,

Yours faithfully,

For Pankaj Piyush Trade and Investment Limited

Sakshi Chandna

Company Secretary & Compliance Officer

ENCL: As above

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

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(Rs. in Lakhs)

Particulars	Quarter Ended			Previous year ended
	30.06.2023	31.03.2023	30.06.2022	31st March 2023
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Segment Revenue				
(a) Fabric		330.90	-	374.59
(b) Sale of share and securities		-	-	-
(c) Loans and Advances	39.09	(106.19)	-	-
(d) Unallocable		-	-	-
(e) Interest Income		-	37.42	-
Total	39.09	224.71	37.42	374.59
Less: Inter Segment Revenue	-	-	-	-
Net Sales/Income From Operations	39.09	224.71	37.42	374.59
Segment Results				
Profit/(Loss) before interest and tax				
(a) Fabric	-	330.90	-	374.59
(b) Sale of share and securities	-	-	-	-
(c) Loans and Advances	39.09	-106.19	-	-
(d) Unallocable	-11.86	-	-	-
TOTAL	27.24	224.71	-	374.59
Other unallocable expenditure net off un allocable income & other comprehensive income	-	306.75	(7.80)	377.11
Profit before tax	27.24	-82.04	29.62	(2.52)
Segment Asset				
(a) Fabric		297.83	345.73	341.42
(b) Sale of share and securities	12.78	-	-	-
(c) Loans and Advances	2,673.53	2,120.19	-	2,120.19
(e) Interest Income		-	2,327.70	-
Total	2,686.31	2,418.02	2,673.43	2,461.61
Unallocable Assets	58.98	274.99	141.85	274.99
Net Segment asset	2,745.29	2,693.01	2,815.29	2,736.59
Segment Liabilities				
(a) Fabric	-	5.00	5.75	5.00
(b) Sale of share and securities	-	-	-	-
(c) Loans and Advances	-	-	-	-
Total	-	5.00	5.75	5.00
Unallocable Liabilities	20.34	203.43	209.93	203.43
Net Segment Liabilities	20.34	208.43	208.23	208.43
Capital employed				
(a) Fabric	-	336.42	339.98	336.42
(b) Sale of share and securities	12.78			
(c) Loans and Advances	2,673.53			
(e) Interest Income	-	2,120.19	2,327.70	2,120.19
Unallocable	38.64	71.56	(60.63)	71.56
Total	2,724.95	2,528.17	2,607.06	2,528.17

For and on behalf of board of directors of
Pankaj Piyush Trade and Investment LimitedSagar
KhuranaDigitally signed by
Sagar Khurana
Date: 2023.08.14
15:05:09 +05'30'Sagar Khurana
DIRECTOR
DIN: 0769118Date: August 14, 2023
Place: New Delhi

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023

(Rs in Lakhs)

Particulars	Three Months Period Ended			Year Ended
	30.06.2023	31.03.2023	30.06.2022	31.03.2023
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
I Income				
(a) Revenue From Operations:				
Sale of Fabric	-	330.90		239.83
Interest Income	39.09	(106.19)	37.42	133.51
Dividend Income	-			-
fee and commission income	-			-
Income from shares and securities	-			-
Total revenue from operation	39.09	224.71	37.42	373.34
(b) Other Income	-	-	-	1.25
Total Income (a+b)	39.09	224.71	37.42	374.59
II EXPENSES				
Impairment of Financial instrument				-
Changes in inventories of finished goods, WIP and stock-in-trade	-	297.83		341.42
Employee benefits expenses	7.20	5.91	4.65	21.68
Finance costs	-			-
Depreciation and amortisation expenses	0.33	0.35	0.35	1.40
Other expenses	4.33	2.66	2.80	12.62
Total expenses	11.86	306.75	7.80	377.11
III Profit/(loss) before tax (V-VI)	27.24	(82.04)	29.62	(2.52)
IV Less: Tax expense:				
(1) Current tax	6.85	-	7.46	2.52
(2) Deferred tax	0.28	0.06	-	0.23
Total Tax expense	7.13	0.06	7.46	2.75
V Profit (Loss) after tax	20.11	(82.10)	22.17	(5.27)
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)	20.11	(82.10)	22.17	(5.27)
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	2,488.17	2,493.43	2,493.43	2,493.43
X Earnings per equity share (for continuing operation):				
(1) Basic	5.03	(20.53)	5.54	(1.32)
(2) Diluted	5.03	(20.53)	5.54	(1.32)

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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 recognised accounting practices and policies to the extent applicable.
- (2) The above unaudited financial results for the quarter ended on June 30, 2023 have been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on Aug 14, 2023.
- (3) The statutory auditors have carried out limited review of the above results for the quarter ended June 30, 2023.
- (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.
- (6) These Results are also updated on the company's website URL: <https://pptinvestment.in>

**For and on behalf of Board of Directors of
Pankaj Piyush Trade and Investment Limited**

Sagar
Khurana 
Digitally signed by
Sagar Khurana
Date: 2023.08.14
15:05:38 +05'30'

Sagar Khurana
Director
DIN : 07691118

Date: 14th Augsut,2023
Place: New Delhi



AJAY RATTAN & CO.

CHARTERED ACCOUNTANTS

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE INTERIM UNAUDITED
STANDALONE FINANCIAL RESULTS**

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 M/s Pankaj Piyush Trade and Investment Limited (the "Company") for the quarter ended on 30 June, 2023 and year to date results for the period from 1 April, 2023 to 30 June, 2023 (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.
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


CA Ajay Aggarwal
Partner
Membership No. 090975
UDIN: 23090975 BGYTBS2127

Place: New Delhi
Date: August 14, 2023

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Annexure A

Appointment of Secretarial Auditor

S. No.	Particulars	Details
a)	Reason for change viz. appointment, resignation, removal, death or otherwise	<p><u>Reason for change:</u></p> <p>M/s. Sumit Bajaj & Associates were appointed to act the secretarial auditors for the financial year ended 31.03.2023, after which their term has expired and hence there is the requirement to appoint the secretarial auditors after the expiry of their term.</p> <p><u>Appointment:</u></p> <p>The Audit Committee and the Board of the Company in their meeting held on 14.08.2023 have decided to re-appoint M/s. Sumit Bajaj & Associates as the Secretarial Auditors of the Company for the financial year 2023-24.</p>
b)	Term of appointment/cessation (applicable) & terms of appointment	M/s. Sumit Bajaj and Associates are being re-appointed as the secretarial auditors for conducting the secretarial auditor of the Company for the financial year 2023-24.
c)	Brief profile (in case of appointment)	<ul style="list-style-type: none">Sumit Bajaj & 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 & Indirect Taxation, Private Equity, Venture Capital, Mergers & Acquisition, Advisory to start-up's etc.Sumit Bajaj & 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 the National Institute of Securities Market (NISM).
d)	Disclosure of relationships between directors (in case of appointment of a director)	Sumit Bajaj & Associates, Company Secretaries are not related to any Director.