

PANKAJ PIYUSH TRADE AND INVESTMENT LTD

Regd. Off.: 314, R.G. Mall, Opposite Dharmkunj Appartment, Sector-9, Rohini, New Delhi-110085
(CIN: L65990DL1982PLC256291)

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

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

Date: November 11, 2020

Scrip Code: 506122

Sub: Submission of Un-Audited Standalone Financial Results of Pankaj Piyush Trade and Investment Limited for the quarter and half year ended September 30, 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, November 11, 2020 has considered and approved the Un-audited Standalone Financial Results of the Company for the quarter & half year ended 30th September, 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 & half year ended September 30, 2020.

Further the above said Board Meeting commenced at 11:00 a.m. and concluded at 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 ENDED ON 30TH SEPTEMBER, 2020 - IND-AS COMPLIANT

(Rs. in lakhs)


Particulars	Three Months Ended for			Half year ended		Year Ended
	CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER			YEAR TO DATE FIGURES
	01.07.2020 to 30.09.2020	01.04.2020 to 30.06.2020	01.07.2019 to 30.09.2019	01.04.2020 to 30.09.2020	01.04.2019 to 30.09.2019	01.04.2019 to 31.03.2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income						
(a) Revenue from operations						
Interest income	36.45	32.84	41.86	69.29	86.63	130.05
Sale of fabric	133.62	-	-	133.62	-	217.64
Sale of share and securities	489.28	-	40.21	489.28	51.75	70.60
Total revenue from operations	659.35	32.84	82.07	692.19	138.38	418.29
(b) Other income	-	0.61	0.92	0.61	0.92	1.11
TOTAL INCOME	659.35	33.45	82.99	692.80	139.30	419.40
2 Expenses						
(a) Finance costs	-	-	-	-	-	-
(b) Fees and commission expense	17.16	0.30	13.85	17.46	20.27	23.46
(c) Purchase of fabric	260.01	-	-	260.01	-	74.08
(d) Purchase of shares and securities	-	-	13.94	-	25.30	51.64
(e) Changes in Inventories	339.37	(31.05)	45.19	308.32	67.58	149.74
(f) Employee benefit expenses	18.24	21.16	22.23	39.40	46.26	92.73
(g) Depreciation and amortisation expenses	0.38	0.39	0.41	0.77	0.82	1.63
(h) Other Expenses	2.09	2.70	4.34	4.79	39.52	43.26
TOTAL EXPENSES	637.25	(6.50)	99.96	630.75	199.75	436.54
3 Profit before tax (1-2)	22.10	39.95	(16.97)	62.05	(60.45)	(17.14)
4 Tax Expense						
(a) Current Tax	(20.41)	(10.39)	-	(30.80)	-	(1.95)
(b) Deferred Tax	(0.14)	-	-	(0.14)	-	(0.40)
Total tax expense	(20.55)	(10.39)	-	(30.94)	-	(2.35)
5 Profit after tax (3-4)	1.55	29.56	(16.97)	31.11	(60.45)	(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)	1.55	29.56	(16.97)	31.11	(60.45)	(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.)	0.39	7.39	(4.24)	7.78	(15.11)	(4.87)
Diluted (in Rs.)	0.39	7.39	(4.24)	7.78	(15.11)	(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 11th November 2020. 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: 11th November, 2020
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

(Rs. in lakhs)

Particulars	Quarter Ended			Half year ended		Year ended
	30th September 2020	30th June 2020	30th September 2019	30th September 2020	30th September 2019	31st March 2020
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment Revenue						
a) Trading in Fabric	133.62	-	-	133.62	-	217.64
b) Trading in Shares and securities	489.28	-	40.21	489.28	51.75	70.60
c) Interest income	36.45	32.84	41.86	69.29	86.64	130.05
Total	659.35	32.84	82.07	692.19	138.39	418.29
Less: Inter Segment Revenue						
Net Sales/Income From Operations	659.35	32.84	82.07	692.19	138.39	418.29
Segment Results						
Profit before Interest & Tax						
a) Trading in Fabric	2.30	-	-	2.30	-	29.82
b) Trading in Shares and securities	21.22	31.05	26.26	52.27	26.45	(17.03)
c) Interest income	36.45	32.84	41.86	69.29	86.64	130.05
d) Unallocable	0.61	-	-	0.61	-	-
TOTAL	60.58	63.89	68.12	124.47	113.09	142.84
Less:						
(a) Interest	-	-	-	-	-	-
(b) Other un-allocable expenditure net off un-allocable income & other comprehensive income	(38.48)	(23.94)	(85.09)	(62.42)	(173.54)	(159.98)
Total Profit before Tax	22.10	39.95	(16.97)	62.05	(60.45)	(17.14)
Capital employed (Segment Assets-Segment Liabilities)						
Segment Asset						
a) Trading in Fabric	314.46	308.81	269.23	314.46	269.23	328.01
b) Trading in Shares and securities	100.00	568.05	505.43	100.00	505.43	537.01
c) Interest income	2,310.13	1,933.42	2,007.91	2,310.13	2,007.91	1,905.72
Total	2,724.59	2,810.28	2,782.57	2,724.59	2,782.57	2,770.74
Un-allocable Assets	61.82	123.78	80.21	61.82	80.21	121.67
Net Segment asset	2,786.41	2,934.06	2,862.78	2,786.41	2,862.78	2,892.41
Segment Liabilities						
a) Trading in Fabric	-	135.50	149.68	-	149.68	-
b) Trading in Shares and securities	-	-	-	-	-	-
c) Interest income	-	-	-	-	-	-
Total	-	135.50	149.68	-	149.68	-
Un-allocable Liabilities	9.62	12.89	7.84	9.62	7.84	146.78
Net Segment Liabilities	9.62	148.39	157.52	9.62	157.52	146.78
Capital employed						
a) Trading in Fabric	314.46	173.31	119.55	314.46	119.55	328.01
b) Trading in Shares and securities	100.00	568.05	505.43	100.00	505.43	537.01
c) Interest income	2,310.13	1,933.42	2,007.91	2,310.13	2,007.91	1,905.72
Unallocable	52.20	110.89	72.37	52.21	72.37	(25.11)
Total	2,776.79	2,785.67	2,705.26	2,776.80	2,705.26	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: 11th November, 2020
Place: New Delhi

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STATEMENT OF ASSETS AND LIABILITIES AS ON 30th SEPTEMBER, 2020

		[Rs. in Lakhs]	
S. No.	Particulars	Figures as at current reporting period 30.09.2020	Figures as at previous reporting period 31.03.2020
1.	ASSETS		
	Non-Current Assets		
	(a) Property, plant and equipments	31.00	31.77
	(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		
	(i) Investments	0.50	0.50
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(iv) Others financial assets	-	-
	(i) Deferred tax assets (net)	-	-
	(j) Other non-current assets	0.15	0.15
	Total Non-Current Assets	31.65	32.42
2.	Current Assets		
	(a) Inventories	384.17	692.50
	(b) Financial assets		
	(i) Investments	-	-
	(ii) Trade receivables	30.30	172.52
	(iii) Cash and cash equivalent	25.85	51.48
	(iv) Bank balance (other than (iii) shown above)	-	-
	(v) Loans	2,310.13	1,905.72
	(v) Other financial assets	-	-
	(c) Current tax assets (Net)	-	26.72
	(d) Other current assets	25.63	11.05
	Total Current Assets	2,776.08	2,859.99
	TOTAL ASSETS	2,807.73	2,892.41
	EQUITIES AND LIABILITIES		
	EQUITY		
	(a) Equity share capital	40.00	40.00
	(b) Other equity	2,736.82	2,705.63
	Total Shareholder's Funds	2,776.82	2,745.63
1.	LIABILITIES		
	Non Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payable	-	-
	(iii) Other financial liabilities	-	-
2.	(b) Provisions	-	-
	(c) Deferred Tax Liabilities (Net)	1.01	0.87
	(d) Other non current Liabilities	-	-
	Total Non Current Liabilities	1.01	0.87
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables	0.03	0.06
	(iii) Other Financial Liabilities	8.19	7.05
	(b) Other Current Liabilities	0.36	138.80
	(c) Provisions	-	-
	(d) Current Tax Liabilities (Net)	21.32	-
	Total Current Liabilities	29.90	145.91
	TOTAL EQUITIES AND LIABILITIES	2,807.73	2,892.41

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

Vinod Kumar Bansal
Director
DIN: 00243709

Date: 11th November, 2020
Place: New Delhi

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Disclosure of unaudited statement of cash flow as per regulation 33 of the SEBI (listing Obligations and Disclosure Requirement) Regulations, 2015 for the year ended on 30th September 2020:

Particulars	[Rs. in lakhs]		
	For the year ended on on 30/09/2020	For the year ended on on 30/09/2019	For the year ended on on 31/03/2020
CASH FLOW FROM OPERATING ACTIVITIES			
Net profit/ (loss) before tax and after extra-ordinary items	62.05	(60.45)	(17.14)
Adjustments for items: -			
Interest paid	-	-	-
Dividend Received	-	-	(0.11)
Bad debts	2.11	(86.64)	34.18
Depreciation on property, plant & equipments	0.77	0.82	1.63
Operating Profit before working capital changes	64.93	(146.27)	18.56
Working capital adjustments: -			
(Increase)/ decrease in inventories	308.32	67.58	149.74
(Increase)/ decrease in trade receivables	140.13	-	(206.70)
(Increase)/ decrease in loans	(404.41)	-	232.17
(Increase)/ decrease in other current assets	(14.59)	(2.28)	5.86
Increase/ (decrease) in trade payables	(0.04)	(279.94)	(289.17)
Increase/ (decrease) in other financial liabilities	1.15	(1.43)	(1.85)
Increase/ (decrease) in other current liabilities	(138.44)	140.11	137.79
Increase/ (decrease) in provision	-	(0.36)	-
Cash generated from operations	(42.95)	(222.59)	46.39
Direct taxes paid	17.32	6.92	(3.85)
Net cash flow from operating activities (A)	(25.63)	(215.67)	42.54
CASH FLOW FROM INVESTING ACTIVITIES			
Loans (given)/recovered	-	129.98	-
Dividend received	-	-	0.11
Interest Received	-	86.64	-
Net cash flow from investing activities (B)	-	216.62	0.11
CASH FLOW FROM FINANCING ACTIVITIES			
Interest paid	-	-	-
Net cash flow from financing activities (C)	-	-	-
Net cash flow during the year (A + B + C)	(25.63)	0.95	42.66
Add: Opening cash and cash equivalents	51.48	8.82	8.82
Closing cash and cash equivalents	25.85	9.77	51.48
Components of cash and cash equivalents			
Cash in hand	8.76	4.13	12.55
Balances with banks in current accounts	17.09	5.64	38.93
Total cash and cash equivalents	25.85	9.77	51.48

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


Vinod Kumar Bansal
Director
DIN: 00243709

Date: 11th November. 2020
Place: New Delhi