



**AJAY RATTAN & CO.**

**CHARTERED ACCOUNTANTS**

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE INTERIM 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  
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 September, 2023 and year to date results for the period from 1 April, 2023 to 30 September, 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 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 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. Ajay Aggarwal  
Partner  
Membership No. 090975  
UDIN: 23090975BGYTDA1924**



**Place: New Delhi  
Date: November 14, 2023**

**PANKAJ PIYUSH TRADE AND INVESTMENT LTD.**Website : [www.pptinvestment.in](http://www.pptinvestment.in)E-mail : [infopptinvestment@gmail.com](mailto:infopptinvestment@gmail.com)

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(CIN : L65990DL1982PLC256291)

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF-YEAR ENDED 30th SEPTEMBER, 2023

(Rs in Lakhs)

Particulars	Three Months Period Ended			Six Months Period Ended		Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>I Income</b>						
<b>Revenue From Operations:</b>						
(a) Sale of Fabric	-	-	-	-	-	239.83
Sale of share and securities	-	-	-	-	-	-
Interest Income	43.79	39.09	32.27	82.88	69.69	133.51
<b>Total revenue from operations</b>	<b>43.79</b>	<b>39.09</b>	<b>32.27</b>	<b>82.88</b>	<b>69.69</b>	<b>373.34</b>
(b) Other Income	0.50	-	-	0.50	-	1.25
<b>Total Income</b>	<b>44.29</b>	<b>39.09</b>	<b>32.27</b>	<b>83.38</b>	<b>69.69</b>	<b>374.59</b>
<b>II EXPENSES</b>						
Fees & Commission Expense	-	-	0.01	-	0.29	-
Impairment on Financial Assets( Loans)	2.05	-	-	2.05	-	-
Purchase of fabric	-	-	-	-	-	-
Purchase of Sahares and Securities	-	-	-	-	-	-
Changes in inventories of finished goods, WIP and stock-in-trade	-	-	-	-	-	341.42
Employee benefits expenses	7.40	7.20	7.23	14.60	11.88	21.68
Finance costs	-	-	-	-	-	-
Depreciation and amortisation expenses	0.33	0.33	0.35	0.66	0.70	1.40
Other expenses	2.53	4.33	2.92	6.86	5.44	12.62
<b>Total expenses</b>	<b>12.31</b>	<b>11.86</b>	<b>10.51</b>	<b>24.17</b>	<b>18.31</b>	<b>377.11</b>
<b>III Profit before tax</b>	<b>31.98</b>	<b>27.24</b>	<b>21.76</b>	<b>59.21</b>	<b>51.38</b>	<b>(2.52)</b>
<b>IV Tax expense:</b>						
(1) Current tax	7.32	6.85	5.48	14.16	12.93	2.52
(2) Deferred tax	(2.74)	0.28	-	(2.46)	-	0.23
Total tax expense	4.58	7.13	5.48	11.70	12.93	2.75
<b>V Profit after tax (VII-VIII)</b>	<b>27.40</b>	<b>20.11</b>	<b>16.28</b>	<b>47.51</b>	<b>38.45</b>	<b>(5.27)</b>
<b>VI 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 Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>27.40</b>	<b>20.11</b>	<b>16.28</b>	<b>47.51</b>	<b>38.45</b>	<b>(5.27)</b>
<b>VIII 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 Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,488.17</b>
<b>X Earnings per equity share (not annualised)</b>						
(1) Basic	6.85	5.03	4.07	11.88	9.61	(1.32)
(2) Diluted	6.85	5.03	4.07	11.88	9.61	(1.32)
See accompanying notes to the financial results						

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## **Notes :**

- These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting prescribed under Section (1) 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 30th September, 2023 have been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 14th November, 2023.
  - (3) The statutory auditors have carried out limited review of the above results for the quarter ended September 30th, 2023. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
  - (4) Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.
  - (5) 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**

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**AMIT GROVER**  
MANAGING DIRECTOR  
DIN : 09765198

Date: 14 November, 2023  
Place: New Delhi

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## UNAUDITED STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30.09.2023

(Rs in Lakhs)

PARTICULARS	As at (Current Half Year End) 30/09/2023	As at (Previous Year End) 31/03/2023
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, plant & equipment	26.70	27.36
Investments	0.50	0.50
Trade Receivables		-
Loans	2,711.39	2,112.14
Others		
Other Non-Current Assets	2.16	0.36
Deferred Tax Assets (Net)	0.78	
<b>Total Non-Current Assets</b>	<b>2,741.53</b>	<b>2,140.35</b>
<b>Current Assets</b>		
Inventories	-	-
Financial Assets		
Trade Receivables	15.87	205.94
Cash & Cash Equivalents	19.75	349.84
Bank balances other than above		
Loans		
Loans		
Current Tax Assets (Net)		-
Other Current Assets	31.46	40.46
<b>Total Current Assets</b>	<b>67.08</b>	<b>596.25</b>
<b>Total Assets</b>	<b>2,808.61</b>	<b>2,736.59</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	40.00	40.00
Other Equity	2,535.67	2,488.17
<b>Total Equity</b>	<b>2,575.67</b>	<b>2,528.17</b>
<b>Non-Current Liabilities</b>		
Financial Liabilities		-
Borrowings	214.00	205.00
Deferred Tax Liabilities (Net)		1.67
<b>Total Non-Current Liabilities</b>	<b>214.00</b>	<b>206.67</b>
<b>Current Liabilities</b>		
Financial Liabilities		-
Trade Payables	2.46	0.99
Other Financial Liabilities	2.30	0.77
Other Current Liabilities	14.18	-
<b>Total Current Liabilities</b>	<b>18.94</b>	<b>1.75</b>
<b>Total Liabilities</b>		
<b>Total Equity and Liabilities</b>	<b>2,808.61</b>	<b>2,736.59</b>

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

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UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2023

(Rs in Lakhs)

Particulars	For the half year ended 30th September 2023	For the year ended 30th September 2022
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit/ (loss) before tax and after exceptional items	59.21	51.38
<b>Adjustments for non- cash/ other items: -</b>		
Derecognition of Financial Assets	-	-
Liability Written Back	-	-
Exchange Gain Difference	-	-
(Gain)/ Loss on sale of Investments	-	-
Interest received	(82.88)	(69.69)
Expected Credit Loss	-	-
Loss on de-recognition of financial asset	-	-
Interest on borrowing	-	-
Depreciation on property, plant & equipment	0.66	0.70
Operating Profit before working capital changes	(23.01)	(17.61)
<b>Working capital adjustments: -</b>		
(Increase)/ decrease in Inventories	-	-
(Increase)/ decrease in trade receivable	190.08	4.32
(Increase)/ decrease in other current assets	9.00	(3.48)
(Increase)/ decrease in other Non current assets	(1.81)	0.07
(Increase)/ decrease in loans	(599.25)	(172.34)
Increase/ (decrease) in Borrowings	-	-
Increase/ (decrease) in trade payables	1.47	(10.51)
Increase/ (decrease) in other financial liabilities	1.53	2.19
Increase/ (decrease) in other current liabilities	0.02	65.48
Cash generated from operations	(421.97)	(131.88)
Direct taxes paid	-	-
<b>Net cash flow from operating activities (A)</b>	<b>(421.97)</b>	<b>(131.88)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Sale/ (Purchase) of property, plant & equipment	-	-
Sale/ (Purchase) of investments	-	-
Interest received	82.88	69.69
<b>Net cash flow from investing activities (B)</b>	<b>82.88</b>	<b>69.69</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Interest on borrowing	-	-
Net proceeds from borrowings	9.00	-
<b>Net cash flow from financing activities (C)</b>	<b>9.00</b>	<b>-</b>
Net cash flow during the year (A + B + C)	(330.09)	(62.19)
Add: Opening cash and cash equivalents	349.84	99.36
Closing cash and cash equivalents	19.75	37.17
<b>Components of cash and cash equivalents</b>		
Cash in hand	16.84	27.07
Balances with banks IN Current A/c		
in current accounts	2.91	10.10
in fixed deposits	-	-
Less: Bank Overdraft	-	-
<b>Total cash and cash equivalents</b>	<b>19.75</b>	<b>37.17</b>

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

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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			Half Year Ended		Previous year ended
	30th Sep 2023	30th June 2023	30th Sep 2022	30th Sep 2023	30th Sep 2022	31st March 2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>Segment Revenue</b>						
(a) Fabric	-	-	-	-	-	374.59
(b) Sale of share and securities	-	-	-	-	-	-
(c) Advancing of Loans	43.79	39.09	32.27	82.88	69.69	-
(d) Unallocable	-	-	-	-	-	-
<b>Total</b>	<b>43.79</b>	<b>39.09</b>	<b>32.27</b>	<b>82.88</b>	<b>69.69</b>	<b>374.59</b>
Less: Inter Segment Revenue	-	-	-	-	-	-
<b>Net Sales/Income From Operations</b>	<b>43.79</b>	<b>39.09</b>	<b>32.27</b>	<b>82.88</b>	<b>69.69</b>	<b>374.59</b>
<b>Segment Results</b>						
(a) Fabric	-	-	-	-	-	374.59
(b) Sale of share and securities	-	-	-	-	-	-
(c) Advancing of Loans	43.79	39.09	32.27	82.88	69.69	-
(d) Unallocable	-11.81	-11.86	-	-23.67	-	-
<b>TOTAL</b>	<b>31.98</b>	<b>27.24</b>	<b>32.27</b>	<b>59.21</b>	<b>69.69</b>	<b>374.59</b>
Other un-allocable expenditure net off un allocable income & other comprehensive income	-	-	(10.51)	-	(18.31)	(377.11)
<b>Profit before tax</b>	<b>31.98</b>	<b>27.24</b>	<b>21.76</b>	<b>59.21</b>	<b>51.38</b>	<b>(2.52)</b>
<b>Segment Asset</b>						
(a) Fabric	-	-	341.42	-	341.42	341.42
(b) Sale of share and securities	12.78	12.78	-	12.78	-	-
(c) Advancing of Loans	2,713.44	2,673.53	2,408.99	2,713.44	2,408.99	2,120.19
<b>Total</b>	<b>2,726.22</b>	<b>2,686.31</b>	<b>2,750.41</b>	<b>2,726.22</b>	<b>2,750.41</b>	<b>2,461.61</b>
Un-allocable Assets	-	58.98	94.67	-	94.67	274.99
<b>Net Segment asset</b>	<b>2,726.22</b>	<b>2,745.29</b>	<b>2,845.08</b>	<b>2,726.22</b>	<b>2,845.08</b>	<b>2,736.59</b>
<b>Segment Liabilities</b>						
(a) Fabric	-	-	58.00	-	58.00	5.00
(b) Sale of share and securities	-	-	-	-	-	-
(c) Advancing of Loans	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>58.00</b>	<b>-</b>	<b>58.00</b>	<b>5.00</b>
Un-allocable Liabilities	-	20.34	215.20	-	215.20	203.43
<b>Net Segment Liabilities</b>	<b>-</b>	<b>20.34</b>	<b>273.20</b>	<b>-</b>	<b>273.20</b>	<b>208.43</b>
<b>Capital employed</b>						
(a) Fabric	-	-	283.42	-	283.42	336.42
(b) Sale of share and securities	12.78	12.78	-	12.78	-	-
(c) Advancing of Loans	2,713.44	2,673.53	2,408.99	2,713.44	2,408.99	2,120.19
Unallocable	-	38.64	(120.53)	-	(120.53)	71.56
<b>Total</b>	<b>2,726.22</b>	<b>2,724.95</b>	<b>2,571.88</b>	<b>2,726.22</b>	<b>2,571.88</b>	<b>2,528.17</b>

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

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DIN : 09765198

Date: 14 November, 2023  
Place: New Delhi