

PH TRADING LIMITED

CIN - L51109WB1982PLC035011

PODDAR POINT, 113 PARK ST, BLOCK B, 10-TH FLOOR, KOLKATA, West Bengal, India, 700016

Email Id: phtradinglimited@gmail.com

Phone no. 8928039945

Date: 10th February, 2024

To,
The BSE Limited
Corporate Service Department,
Phiroze Jeejeebhoy Tower,
Dalal Street, Mumbai - 400 001.

Scrip Code: 512026

ISIN: INE603D01017

Sub: Outcome of Board Meeting:

Dear Sir/Madam,

Pursuant to Regulation 30 & Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, ("Listing Regulations"), as amended time to time, we wish to inform you that the Board of Directors of the Company at their meeting held today (i.e. 10th February, 2024), has, inter alia, approved the Un-audited Financial Results of the Company for the quarter and nine months ended 31st December, 2023 as recommended by the Audit Committee.

Pursuant to the Listing Regulations, we are enclosing herewith the following:

- (a) Limited Review Report received from M/s. Salarpuria & Partners, Chartered Accountants, Statutory Auditors of the Company for the quarter and nine months ended 31st December, 2023.
- (b) Un-audited Financial Results for the quarter and nine months ended 31st December, 2023.

The meeting of the Board commenced at 2:20 p.m. and concluded at 3:30 p.m. The results will be published in the newspapers in terms of Regulation 47(1)(b) of SEBI (LODR) Regulations, 2015 in due course.

Kindly take the same on records.

Thanking you,

Yours Faithfully,

For, **PH Trading Limited.**

Mallinath Madineni
(DIN 01556784)
Managing Director

Enclosures: as above



Salarpuria & Partners

CHARTERED ACCOUNTANTS

7, C. R. AVENUE, KOLKATA - 700 072
Phone : 2237 5400 / 5401, 4014 5400 - 5410
website : www.salarpuriajajodia.com
e-mail : salarpuria.jajodia@rediffmail.com
office@salarpuriajajodia.com
Branch at New Delhi

Independent Auditors Review Report on the Quarterly and Year-to-date Unaudited Financial Results of the Company Pursuant to the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended

To,
The Board of Directors
PH TRADING LIMITED
BLOCK B 10TH FLOOR, PODDAR POINT,
113, PARK STREET, KOLKATA-700016

We have reviewed the accompanying statement of unaudited financial results ("the Statement") of **PH TRADING LIMITED** ("the Company") for the quarter ended 31st December, 2023 and the year to date results for the period 1 April, 2023 to 31 December, 2023.

1. This statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015") as amended, which has been initialed by us for identification purposes. 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 financial statement is free of material misstatement.
3. A review is limited primarily to inquiries of company personnel and analytical procedures are 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 of unaudited financial results prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR SALARPURIA & PARTNERS

Chartered Accountants

Firm Regn. No. 302113E

Palash K. Dey

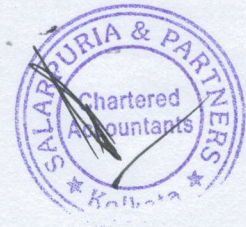
Palash K. Dey
Chartered Accountant

Membership No.-053991

UDIN : 24053991BKBIZN7470

Place : Kolkata

Date : 10.02.2024



PH TRADING LIMITED

CIN: L51109WB1982PLC035011

PODDAR POINT, 113 PARK STREET, BLOCK B, 10TH FLOOR, KOLKATA-700016

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST DECEMBER, 2023

(Rs. in Lacs except EPS)

PARTICULARS	STANDALONE					
	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operations	-	-	-	-	-	-
2 Other Income	13.29	0.18	0.53	13.55	5.98	3.19
3 Total Revenue	13.29	0.18	0.53	13.55	5.98	3.19
4 Expenses						
(a) Employee benefit expenses	(0.00)	1.96	0.98	3.13	3.61	4.73
(b) Finance Cost	0.00	-	0.00	0.00	0.01	-
(c) Other Expense	7.56	0.57	3.85	12.54	8.56	15.42
Total Expenses (4)	7.56	2.53	4.83	15.67	12.18	20.15
5 Profit/(Loss) before exceptional items and tax (3-4)	5.73	(2.36)	(4.30)	(2.12)	(6.20)	(16.96)
6 Exceptional Items	-	-	-	-	-	-
7 Profit/(Loss) before and tax (PBT) (5-6)	5.73	(2.36)	(4.30)	(2.12)	(6.20)	(16.96)
8 Tax Expense	-	0	0	-	0	21.29
9 Net Profit/(Loss) after tax for the period (PAT) (7-8)	5.73	(2.36)	(4.30)	(2.12)	(6.20)	(38.25)
10 Other Comprehensive Income for the period (Net of Tax)	-	-	-	-	-	0.43
11 Total Comprehensive income for the period (comprising profit and other comprehensive income) (9+10)	5.73	(2.36)	(4.30)	(2.12)	(6.20)	(37.82)
12 Paid-up equity share capital (Face Value of Rs. 10/- Each)	48.00	48.00	48.00	48.00	48.00	48.00
13 Other Equity Excluding Revaluation Reserve	-	-	-	-	-	-
14 Earning per equity share(Face value of Rs. 10/- per share)						
(i) Basic	1.19	(0.49)	(0.90)	(0.44)	(1.29)	(7.97)
(ii) Diluted	1.19	(0.49)	(0.90)	(0.44)	(1.29)	(7.97)

Notes:

- The above financial results for the quarter/period ended 31st December, 2023, are approved by the Board of Directors at its meeting held on 10.02.2024
- These results have been prepared in accordance with the Indian Accounting Standards(referred to as "Ind AS") 34 Interim Financial Reporting prescribed under section 133 of Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time. These results have been approved by the Board of Directors at its meeting held on 10th February, 2024. The statutory auditors have expressed an unmodified audit opinion on these results.
- Previous years/periods' figures have been rearranged/regrouped/reclassified, wherever necessary, to make them comparable with those of current year/period.
- In terms of Ind AS-12 "Accounting for Taxes on Income", Deferred Tax Assets/Liabilities will be recognised at the end of the financial year.
- The Company has accounted Rs. 13.31 lakhs as Interest Income on Unsecured Loans for the period from 01.04.2023 to 31.12.23 In the current Quarter ended 31.12.2023 which was not accounted earlier.

Place: Kolkata

Date: 10.02.2024



Mall A.