



Date: 07.08.2024

To  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai - 400 001.

Dear Sir/Madam,

**Sub: Submission of the Un-Audited Financial Results and Limited Review Report of the Company as per the provisions of Regulation 33 of SEBI (LODR) Regulations, 2015 for the quarter ended June 30, 2024,**

**Ref: Scrip Code: 512026; ISIN: INE603D01017**

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors have approved the Un-audited Standalone Financial Results of the Company for the First Quarter ended June 30, 2024, at their meeting held on Wednesday, August 07<sup>th</sup>, 2024, which are enclosed herewith along with the Limited Review Reports issued by Salarpuria & Partners., Chartered Accountants, Statutory Auditors of the Company.

The financial results are also available on the website of the Company at [www.phtradinglimited.com](http://www.phtradinglimited.com) and also on the websites of BSE Limited viz. [www.bseindia.com](http://www.bseindia.com) respectively.

This is for your information and necessary records.

Yours faithfully,  
For **PH Trading Limited**

**B. Kiran Kumar**  
**Company Secretary and Compliance Officer**



# SALARPURIA & PARTNERS

Chartered Accountants

MSME UAM No. : WB10D0026892  
Tel. Address : "Checkchari(C)"  
Cal. Office : 2237 5400/5401  
: 2236 0560, 4014 5400  
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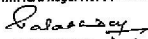
7, CHITTARANJAN AVENUE, KOLKATA - 700 072  
ALSO AT : 1006, CHIRANJIVI TOWER, 43, NEHRU PLACE, NEW DELHI - 110019, TELEFAX : 2623 3894

*Limited Review Report on Unaudited Quarterly Financial Results pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended.*

To,  
The Board of Directors  
PH Trading Limited  
Plot No. 62, Tower 11, 12<sup>th</sup> Floor,  
Millennium City Information Technology Park,  
Sector V, Block DN, Salt Lake  
Kolkata - 700 064.

1. We have reviewed the accompanying statement of unaudited financial results of PH TRADING LIMITED ("the Company") for the quarter ended 30<sup>th</sup> June, 2024 ("the Statement").
2. 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. 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.
3. 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.
4. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
5. 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 ICAI Regd. No. 302113E)



PALASH K DEO  
Chartered Accountant  
Membership No. 053991

UDIN: 214053991BKBJQLS982



**PH TRADING LIMITED**

Plot No.-62, Tower-II, 12th Floor, Salt Lake, Millennium City Information Technology Park, Sector -V, Block DN, Bidhannagar, Salt Lake, Kolkata -700064, West Bengal, India

CIN:L51109WB1982PLC035011

Statement of Unaudited Results for the Quarter and three months ended 30.06.2024

(Rs. In lakhs except EPS)

PARTICULARS	QUARTER ENDED			
	30th June 2024	31st March 2024	30th June 2023	Year Ended 31st March 2024
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
<b>1 Income From Operations</b>				
(a) Gross Sales/Income From Operations	-	-	-	-
<b>Total income from operations</b>	-	-	-	-
<b>2 Other Income</b>	5.05	20.18	0.08	33.47
<b>3 Total Income</b>	5.05	20.18	0.08	33.47
<b>4 Expenses</b>				
(a) Employees benefit expenses	-	3.13	1.17	3.13
(b) Finance Cost	-	-	-	-
(c) Other Expenditure	0.08	0.32	4.41	7.88
<b>5 Total expenses</b>	0.08	3.45	5.58	11.01
<b>6 Profit/(Loss) before exceptional items and tax (3-5)</b>	4.97	16.73	(5.50)	22.46
<b>7 Exceptional Items</b>	-	-	-	0.00
<b>8 Profit/(Loss) before tax (PBT) (6-7)</b>	4.97	16.73	(5.50)	22.46
<b>9 Tax Expense</b>	1.29	6.36	-	6.36
<b>10 Net Profit/(Loss) after tax for the period (PAT) (8-9)</b>	3.68	10.37	(5.50)	16.10
<b>11 Other Comprehensive income for the period (Net of Tax)</b>	-	-	-	-
<b>12 Total Comprehensive income for the period (comprising profit and other comprehensive income) (10+11)</b>	3.68	10.37	(5.50)	16.10
<b>13 Paid-up equity share capital (Face Value of ` 10/- Each)</b>	48.00	48.00	48.00	48.00
<b>14 Reserves (Excluding Revaluation Reserve as per balance sheet of previous accounting year)</b>	-	-	-	-
Basic and Diluted Earning Per Share (Face Value of Rs. 10/- Per Share) (In Rs.) (Not Annualised except March 31,2024)				
(a) Basic EPS (Rs)	0.77	2.16	(1.15)	3.35
(b) Diluted EPS (Rs)	0.77	2.16	(1.15)	3.35

**NOTES :**

- The above results were reviewed and approved by the Board of Directors in their meeting held on 07-08-2024
- These results have been prepared in accordance with the recognition and measurement principle laid down in the IND AS 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act 2013 read with the relevant rules issued thereunder.
- Previous years/periods' figures have been rearranged/regrouped/reclassified, wherever necessary, to make them comparable with those of current year/period.

For PH Trading Limited

V. Naveenkumar  
Naveen Kumar Varama  
Managing Director  
DIN: 09243947

