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**PH TRADING LIMITED**  
PODDAR POINT, 'B' BLOCK, 10TH FLOOR,  
113, PARK STREET, KOLKATA - 700 016  
CIN No. : L51109WB1982PLC035011  
Website : [www.phtradinglimited.com](http://www.phtradinglimited.com)

Date : 11/02/2022

The Manager  
Listing Department  
**BSE Limited**  
PhirozeJeejeebhoy Towers,  
Dala Street Mumbai -400001  
**Script Code : 512026**

Dear Sir/Madam,

**Sub: Submission of Unaudited financials for December Quarter 2021**

We are sending herewith our Unaudited Standalone Financial Result for the quarter ended 31<sup>st</sup> December 2021 reviewed by our Statutory Auditor M/s. H.B. Associates of 24 , N.S. Road, 5<sup>th</sup> Floor , Kolkata-700001

Thanking you,

Yours faithfully,

For **PH TRADING LIMITED**

**PH TRADING LIMITED**

*Vritti Todi Choudhary*  
**COMPLIANCE OFFICER**

Vritti Todi Choudhary  
**Company Secretary and Compliance Officer**

Encl: As above



Review Report to  
The Board of Directors  
PH Trading Limited  
113, Park Street, 10th Floor, B-Block,  
Kolkata – 700 016

We have reviewed the unaudited financial results of **PH Trading Limited** ("the Company") for the quarter ended 31<sup>st</sup> December, 2021, which are included in the accompanying Statement of unaudited financial results for the quarter ended 31<sup>st</sup> December, 2021.

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"), which has been initialed by us for identification purposes. This Statement, which is the responsibility of the Company's management and has been 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 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with applicable Ind AS 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 H. B. Associates  
Chartered Accountants  
(Firm ICAI Regd. No. 0322716E)



(H. S. SENAPATI)

PARTNER

Membership No. 054660

Place: Kolkata

Date: 11<sup>th</sup> February 2022

UDIN : 22054660ABHWWG1698

**PH TRADING LIMITED**  
CIN: LS1109WB1982PLC035011

Poddar Point, B Block, 10th Floor, Park Street, Kolkata 700016  
Statement of Unaudited Results for the Quarter and six months ended 31.12.2021

(Rs. In Lacs except figures of EPS)

PARTICULARS	STANDALONE					
	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operations	-	-	191.68	-	191.68	207.48
2 Other Income	5.72	8.61	2.32	18.26	2.82	6.44
3 Total Revenue	5.72	8.61	194.00	18.26	194.50	213.92
4 Expenses						
(a) Purchase of stock in trade	-	-	187.79	-	187.79	193.14
(b) Changes in Inventories of finished goods, work in progress and stock-in-trade	-	-	(8.04)	-	(8.04)	
(c) Employee benefit expenses	0.93	1.25	1.18	3.11	2.95	5.44
(d) Finance Cost	0.00	0.00	0.01	0.00	0.02	0.09
(e) Depreciation and amortisation expenses	-	-	-	-	-	-
(f) Other Expense	0.61	2.86	26.72	7.91	30.92	21.02
Total Expenses (4)	1.54	4.10	207.65	11.02	213.64	219.69
5 Profit/(Loss) before exceptional items and tax (3-4)	4.18	4.50	(13.65)	7.24	(19.14)	(5.77)
6 Exceptional Items	-	-	-	-	-	-
7 Profit/(Loss) before and tax (PBT) (5-6)	4.18	4.50	(13.65)	7.24	(19.14)	(5.77)
8 Tax Expense	1.08	0.80	-	1.88	-	0.07
9 Net Profit/(Loss) after tax for the period (PAT) (7-8)	3.10	3.71	(13.65)	5.36	(19.14)	(5.70)
10 Other Comprehensive income for the period (Net of Tax)	-	-	-	-	-	(21.21)
11 Total Comprehensive income for the period (comprising profit and other comprehensive income) (9+10)	3.10	3.71	(13.65)	5.36	(19.14)	(26.91)
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	0.65	0.77	(2.84)	1.12	(3.99)	(1.19)
(ii) Diluted	0.65	0.77	(2.84)	1.12	(3.99)	(1.19)

**Notes:**

- 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 February 11, 2022. The statutory auditors have expressed an unmodified audit opinion on these results.
- Previous period figures has been regrouped and recasted after taking the affect of demerger.
- 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.

Place: Kolkata  
Date: 11/02/2022



**For PH TRADING LTD.**  
*Lawansingh*  
Director