



Date: 24.01.2025

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 December 31st, 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 Quarter ended **December 31, 2024**, at their meeting held on **Friday, January 24th, 2025**, which are enclosed herewith along with the Limited Review Reports issued by Sagar & Associates., Chartered Accountants, Statutory Auditors of the Company.

The financial results are also available on the website of the Company at www.phtradinglimited.com and also on the websites of BSE Limited viz. 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

Statement of Unaudited Results for the Quarter and nine months ended 31.12.2024

(Rs. In lakhs except EPS)

PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31st March 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Income From Operations						
(a) Gross Sales/Income From Operations	508.78	0.00	0.00	508.78	0.00	0.00
Total income from operations	508.78	0.00	0.00	508.78	0.00	0.00
2 Other Income	0.87	3.59	13.29	9.51	13.55	33.50
3 Total income	509.65	3.59	13.29	518.29	13.55	33.50
4 Expenses						
(a) Changes in inventory	474.56	0.00	0.00	474.56	0.00	0.00
(b) Employees benefit expenses	0.00	0.00	0.00	0.00	3.13	3.10
(c) Finance Cost	0.00	0.00	0.00	0.00	0.00	0.00
(d) Other Expenditure	20.48	0.01	7.56	20.57	12.54	7.90
5 Total expenses	495.04	0.01	7.56	495.13	15.67	11.00
6 Profit/(Loss) before exceptional items and tax (3-5)	14.61	3.58	5.73	23.16	-2.12	22.50
7 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
8 Profit/(Loss) before tax (PBT) (6-7)	14.61	3.58	5.73	23.16	-2.12	22.50
9 Tax Expense	3.71	0.93	0.00	5.93	0.00	6.40
10 Net Profit/(Loss) after tax for the period (PAT) (8-9)	10.90	2.65	5.73	17.23	-2.12	16.10
11 Other Comprehensive income for the period (Net of Tax)	0.00	0.00	0.00	0.00	0.00	0.00
12 Total Comprehensive income for the period (comprising profit and other comprehensive income) (10+11)	10.90	2.65	5.73	17.23	-2.12	16.10
13 Paid-up equity share capital (Face Value of ` 10/- Each)	4,80,000	4,80,000	4,80,000	4,80,000	4,80,000	4,80,000
14 Reserves(Excluding Revaluation Reserve as per balance sheet of previous accounting year)						
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)	2.27	0.55	1.19	3.59	-0.44	3.35
(b) Diluted EPS (Rs)	2.27	0.55	1.19	3.59	-0.44	3.35

Place: Mumbai
Date: 24-01-2025



For PH Trading Limited

N. Naveenkumar
Naveen Kumar Vanama
Managing Director
DIN: 09243947

Notes to Statement of unaudited financial results for the quarter and nine months ended 31st December 2024:

1. The unaudited financial results of the Company for the Quarter ended and nine months ended 31st December 2024 are prepared in accordance with the Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34"), notified under section 133 of the Companies Act, 2013 and Regulation 33 of Securities and Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations 2015, as amended and the same has been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on January 24, 2025. The statutory auditors have issued an unmodified review report on the results.

2. During the financial year, company has commenced its jewellery business. The company increased its authorized share capital to ₹10 crores and amended its MOA and AOA to align with new objectives and regulatory compliance.

3. The financial results for the quarter ended Dec 31, 2024 and 2023 respectively are the balancing figures between unaudited figures in respect of nine months period ended Dec 31, 2024 and 2023 and unaudited figures for the six months ended Sep 30, 2024 and 2023 were reviewed by the Audit Committee.

4. The Company does not have any subsidiary, associate, joint venture as on 31st December, 2024.

5. Previous period's figures have been reclassified wherever necessary to correspond with the current period's classification / disclosure.

6. This unaudited financial result is also available on the stock exchanges websites "www.bseindia.com", and on our website "<https://www.phtradinglimited.com/>"

For PH Trading Limited



V. Naveen Kumar
Naveen Kumar Vanama
Managing Director
DIN:09243947

Place: Mumbai
Date: 24-01-2025

Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results of "PH Trading Ltd " for the quarter and nine months ended 31st December 2024 Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015

To
The Board of Directors
PH Trading Ltd

1. We have reviewed the accompanying statement of unaudited standalone financial results of PH Trading Ltd (the "Company") for the quarter and nine months ended 31st December 2024 (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of related financial statements which are 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, as amended read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on this financial statement based on our review of the Statements.
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 financial 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



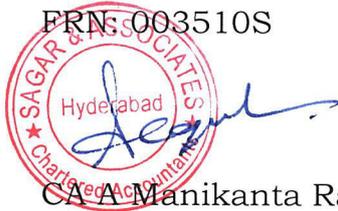
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other recognized accounting practices and policies, have not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Other Matters:

The financial results for the: (i) quarter and nine months ended 31st December 2023; (ii) quarter ended 30th September 2024 and (iii) year ended 31st March 2024 have been reviewed/audited by the predecessor auditor who has expressed an unmodified opinion on such financial results of the corporation based on their review for the respective periods.

For Sagar and Associates
Chartered Accountants

FRN: 003510S



CA A Manikanta Rayudu

Partner

M NO. 243439

UDIN: 25243439BMIJHV6207

Place: Mumbai

Date: 24th January 2025