

Fax : 033 4067 5049
E-mail : himatsingka@hotmail.com
GST No. 19AAACL4603M1ZE

4067 5050
Phone : 2229 9538
2226 8993



PH TRADING LIMITED
PODDAR POINT, 'B' BLOCK, 10TH FLOOR,
113, PARK STREET, KOLKATA - 700 016
CIN No. : L51109WB1982PLC035011

Date :12/11/2020

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

Dear Sir/Madam,

Sub: Submission of Unaudited financials for September Quarter

We are sending herewith our Unaudited Financial Result (Standalone & Consolidated) for the quarter ended 30th September 2020 reviewed by our Statutory Auditor M/s. H.B. Associates of 24 , N.S. Road, 5th 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

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Phirozejeejeebhoy Towers,
Dala Street Mumbai -400001
Script Code : 512026

The Manager
Listing Department
The Calcutta Stock Exchange Limited
Lyons Range
Kolkata -700001

Dear Sir /Madam,

Sub : Declaration or Statement of Impact of Audit Qualifications

Please find enclosed Declaration or Statement of Impact of Audit Qualification with respect to Auditor's Report on Standalone & consolidated Financial Results of the Company for the quarter ended September 30, 2020 is an unmodified opinion.

In regard, please find declaration in Annexure A.

This is for your information and records.

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

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PH TRADING LIMITED
PODDAR POINT, 'B' BLOCK, 10TH FLOOR,
113, PARK STREET, KOLKATA - 700 016
CIN No. : L51109WB1982PLC035011

Annexure A

DECLARATION

In terms of regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) , Regulations 2015 , we hereby declare that M/s H.B. & Associates Chartered Accountants Firm Reg. No. 0322716E , the Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on the Standalone & consolidated un-audited financial results of the Company for the period ended on 30th September 2020.

This is for your information and records.

Yours faithfully,

For **PH TRADING LIMITED**

RAM DEO AGARWALA
CFO



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

1. We have reviewed the accompanying statement of unaudited financial results of **PH Trading LIMITED**, (the "Company") for the quarter ended 30th September, 2020. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements 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 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.
3. 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 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 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.322716E)


(H.S. Senapati)
Partner

Place: Kolkata
Date: 12/11/2020

UDIN-20054660AAAAJA6081

PH TRADING LIMITED
Statement of Standalone Assets and Liabilities

(Rs. In Lacs)

Particulars	As At 30.09.2020	As At 31.03.2020
I. ASSETS		
Non Current Assets		
a) Financial Assets		
i) Investments	27.58	27.25
b) Deferred Tax Assets (Net)	0.90	0.90
c) Other Non Current Assets	0.22	0.22
	<u>28.70</u>	<u>28.38</u>
Current Assets		
a) Inventories	-	0.48
b) Financial Assets		
i) Trade Receivables	-	-
ii) Cash and Cash Equivalents	0.69	0.45
iii) Other Bank Balances [other than (ii) above]	0.01	0.01
iv) Other Financial Assets	211.35	218.90
c) Current Tax Asset	143.56	26.11
d) Other Current Assets	117.99	111.12
	<u>473.62</u>	<u>357.07</u>
TOTAL - ASSETS	502.32	385.45
II. EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	48.00	48.00
b) Other Equity	219.12	224.60
TOTAL - EQUITY	<u>267.12</u>	<u>272.60</u>
Liabilities		
Non-Current Liabilities		
a) Provisions	123.21	3.46
Current Liabilities		
a) Financial Liabilities		
i) Borrowings	-	-
ii) Trade payables	0.83	1.40
iii) Other Financial Liabilities	37.01	37.01
b) Other Current Liabilities	74.16	70.98
TOTAL - LIABILITIES	<u>235.20</u>	<u>112.85</u>
TOTAL - EQUITY AND LIABILITIES	<u>502.32</u>	<u>385.45</u>

For PH TRADING LTD.



H.S. Sankhal

Director
Director

PH TRADING LIMITED

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

CIN : L51109WB1982PLC035011

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 30TH SEPTEMBER, 2020

(Rs. in Lacs except figures of EPS)

PARTICULARS	STANDALONE					
	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operations	-	-	356.59	-	356.59	356.59
2 Other Income	0.50	-	0.01	0.50	0.30	0.23
3 Total Revenue	0.50	-	356.59	0.50	356.88	356.82
4 Expenses						
(a) Purchase of stock in trade	-	-	0.44	-	359.39	359.39
(b) Changes in inventories of finished goods, work in progress and stock-in-trade	-	-	358.96	-	-	-
(c) Employee benefit expenses	0.84	0.93	1.13	1.77	2.14	4.72
(d) Finance Cost	0.00	0.01	0.01	0.01	1.13	1.13
(e) Depreciation and amortisation expenses	-	-	-	-	-	-
(f) Other Expense	1.00	3.21	2.28	4.21	6.91	10.77
Total Expenses (4)	1.83	4.15	362.82	5.98	369.58	376.01
5 Profit/(Loss) before exceptional items and tax (3-4)	(1.33)	(4.15)	(6.22)	(5.48)	(12.69)	(19.19)
6 Exceptional Items	-	-	-	-	-	-
7 Profit/(Loss) before and tax (PBT) (5-6)	(1.33)	(4.15)	(6.22)	(5.48)	(12.69)	(19.19)
8 Tax Expense	-	-	-	-	-	0.09
9 Net Profit/(Loss) after tax for the period (PAT) (7-8)	(1.33)	(4.15)	(6.22)	(5.48)	(12.69)	(19.10)
10 Other Comprehensive income for the period (Net of Tax)	-	-	(0.33)	-	-	(0.16)
11 Total Comprehensive income for the period (comprising profit and other comprehensive income) (9+10)	(1.33)	(4.15)	(6.55)	(5.48)	(12.69)	(19.27)
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	(0.28)	(0.87)	(1.36)	(2.64)	(2.64)	(3.98)
(ii) Diluted	(0.28)	(0.87)	(1.36)	(2.64)	(2.64)	(3.98)

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 November 12, 2020. 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.

For PH TRADING LTD.

(Signature)
Director



Place: Kolkata

Date: 12th November, 2020

PH TRADING LIMITED

CIN - L51109WB1982PLC035011

STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30.09.2020

PARTICULARS	(Rs. in Lacs)	
	For the period ended 30.09.2020 ₹	For the Period ended 30.09.2019 ₹
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before Tax & Extra-Ordinary Items	(5.48)	(12.69)
Less: Prior Period Items	-	-
Net Profit/(Loss) after Tax & Extra-Ordinary Items	(5.48)	(12.69)
Adjustment for :		
Interest Expenses	-	(1.13)
Provision For Gratuity	-	-
Sundry Balance Written Back	0.16	-
(Profit)/Loss on Sale of Investment	(0.28)	-
Operating Profit before Working Capital Changes	(5.60)	(13.82)
Movements In Working Capital :		
Increase/(Decrease) in Trade Payables	(0.73)	(19.07)
Increase/(Decrease) in Other Current Liabilities	-	(1.04)
(Increase)/ Decrease in Trade receivable	-	161.08
(Increase)/ Decrease in Other Financial Assets	7.55	(130.32)
Increase/(Decrease) in Long term Provision	-	122.20
(Increase)/Decrease in Other Current Assets	(6.87)	(18.28)
(Increase)/Decrease in Inventories	0.48	-
(Increase)/Decrease in Other financial liabilities	3.18	(12.34)
(Increase)/Decrease in Other non current asset	-	-
Cash generated from/(used in) Operations	(2.00)	88.41
Direct Taxes Paid (Net)	2.29	(108.21)
Net Cash from Operating Activities	0.29	(19.79)
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Sale of nvestment	0.43	-
Purchase of Investment	(0.48)	-
Net Cash from Investing Activities	(0.05)	-
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Interest paid	-	1.13
Dividend Paid	-	-
Proceeds/(Repayment) of Short Term Borrowings	-	3.14
Net Cash from Financing Activities	-	4.27
Net (Decrease)/ Increase in Cash and Cash Equivalents (A+B+C)	0.24	(15.53)
Cash and Cash Equivalents at the beginning of the year	0.45	16.06
Cash Transferred on Account of Scheme of Arrangement	-	-
Cash and Cash Equivalents at end of the year	0.69	0.53



For PH TRADING LTD.
M. S. Senapati
Director

PH TRADING LIMITED

CIN-151109WB1982PL3035011

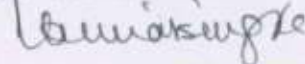
STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30.09.2020

PARTICULARS	As At 30.09.2020	As At 30.09.2019
Cash & Cash Equivalents :		
Balances with Bank		
Current Account	0.67	0.49
Cash-on-Hand	0.02	0.04
Total	0.69	0.53

Note :

- (a) Previous year's figures have been regrouped/recasted wherever necessary.
- (b) The above cash flow has been prepared under "Indirect Method" as prescribed under Indian Accounting Standard (Ind AS) 7 - "Statements Of Cash Flows" as prescribed under section 133 of the Companies Act 2013, as notified under the Companies (Indian Accounting standards) Rules, 2015, Companies (Indian Accounting standards) Amendment Rules, 2016 and other Accounting Principles Generally Accepted in India.

For PH TRADING LTD.



Director



M.S. Senehal



Independent Auditor's Review Report On consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **PH Trading Limited** ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income for the quarter and half year ended September 30, 2020 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended September 30, 2019, and the half year ended September 30, 2019, as reported in these unaudited consolidated financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Name of the Entity	Relationship
PH Trading	Parent
Dhyaneshwar Traders (P) LTD.	Subsidiary





5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has 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.
6. We did not review the interim financial results of subsidiary included in the consolidated unaudited financial results, whose interim financial results reflect total Assets of Rs. 626.46 lakhs as at September 30, 2020 and total revenues of Rs.372.32 lakhs and total net loss after tax of Rs 22.12 lakhs for the quarter ended September 30, 2020, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also includes the Group's share of net loss after tax of Rs. 23.45 lakhs and Rs. 52.87 lakhs and total comprehensive income of Rs. 23.45 lakhs and Rs. 52.87 lakhs for the quarter ended September 30, 2020 and for the half year ended September 30, 2020, respectively, as considered in the consolidated unaudited financial results, in respect of subsidiary, whose interim financial results have not been reviewed by us. These interim financial results have been reviewed by other auditor whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the reports of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters.

For H.B. & ASSOCIATES

Chartered Accountants

(Firm ICAI Regd. No.0322716E)



(H.S. Senapati)

Partner

Membership No. 054660

Place: Kolkata

Date: 12/11/2020

UDIN-20054660AAAAJB4331

PH TRADING LIMITED

Statement of Consolidated Assets and Liabilities

(` in Lacs)

PARTICULARS	As at 30.09.2020	As at 31.03.2020
I. ASSETS		
Non Current Assets		
a) Property, Plant and Equipment	39.58	40.40
b) Other Intangible Assets	0.21	0.21
c) Financial Assets		
i) Investments	0.48	0.15
d) Deferred Tax Assets (Net)	18.34	18.34
e) Other Non Current Assets	9.52	0.38
	<u>68.13</u>	<u>59.48</u>
Current Assets		
a) Inventories	6.38	0.48
b) Financial Assets		
i) Trade Receivables	526.44	525.09
ii) Cash and Cash Equivalents	10.85	4.87
iii) Other Bank Balances [other than (ii) above]	0.01	0.01
iv) Other Financial Assets	211.35	0.13
c) Current Tax Asset	161.13	33.55
d) Other Current Assets	122.54	135.89
	<u>1,038.70</u>	<u>700.02</u>
TOTAL - ASSETS	<u>1,106.84</u>	<u>759.50</u>
II. EQUITY AND LIABILITIES		
Equity		
a) Equity share capital	48.00	48.00
b) Other equity	(548.50)	(495.63)
TOTAL - EQUITY	<u>(500.50)</u>	<u>(447.63)</u>
Liabilities		
Non-Current Liabilities		
a) Provisions	53.80	3.46
Current Liabilities		
a) Financial Liabilities		
i) Borrowings	1,171.01	988.34
ii) Trade Payables	127.21	76.48
iii) Other Financial Liabilities	-	37.01
b) Other Current Liabilities	255.32	101.83
TOTAL - LIABILITIES	<u>1,607.34</u>	<u>1,207.13</u>
TOTAL - EQUITY AND LIABILITIES	<u>1,106.84</u>	<u>759.50</u>



For PH TRADING LTD.

Director

PH TRADING LIMITED

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

CIN : L51109WB1982PLC035011

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 30TH SEPTEMBER, 2020

(Rs. In Lacs except figures of EPS)

PARTICULARS	CONSOLIDATED					
	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operations	296.52	73.41	3,687.54	369.93	4,191.07	5,586.66
2 Other Income	2.89	-	0.44	2.89	0.80	44.63
3 Total Revenue	299.41	73.41	3,687.99	372.82	4,191.88	5,631.28
4 Expenses						
(a) Purchase of stock in trade	295.40	70.72	3,245.36	366.12	4,102.99	5,491.24
(b) Changes in Inventories of finished goods, work in progress and stock-in-trade	(5.98)	(0.40)	346.32	(6.38)	(14.65)	-
(c) Employee benefit expenses	0.84	0.93	1.13	1.77	2.14	4.72
(d) Finance Cost	27.60	26.23	18.89	53.83	37.28	91.95
(e) Depreciation and amortisation expenses	0.40	0.41	0.39	0.81	0.76	1.63
(f) Other Expense	4.58	4.95	6.63	9.53	12.37	724.56
Total Expenses (4)	322.85	102.84	3,618.72	425.69	4,140.89	6,314.10
5 Profit/(Loss) before exceptional items and tax (3-4)	(23.45)	(29.42)	69.27	(52.87)	50.99	(682.82)
6 Exceptional Items	-	-	-	-	-	-
7 Profit/(Loss) before and tax (PBT) (5-6)	(23.45)	(29.42)	69.27	(52.87)	50.99	(682.82)
8 Tax Expense	-	-	16.39	-	16.39	(7.77)
9 Net Profit/(Loss) after tax for the period (PAT) (7-8)	(23.45)	(29.42)	52.88	(52.87)	34.60	(690.60)
10 Other Comprehensive income for the period (Net of Tax)	-	-	-	-	-	(0.16)
11 Total Comprehensive income for the period (comprising profit and other comprehensive income) (9+10)	(23.45)	(29.42)	52.88	(52.87)	34.60	(690.76)
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	(4.88)	(6.13)	11.02	(11.01)	7.21	(143.87)
(ii) Diluted	(4.88)	(6.13)	11.02	(11.01)	7.21	(143.87)

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 reviewed by Audit Committee and approved by the Board of Directors at its meeting held on November 12, 2020. The statutory auditors have expressed an unmodified audit opinion on these results.
- Previous years/ periods' figures has 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.

Place: Kolkata

Date: 12th November, 2020



For PH TRADING LTD.

Sanjay Kumar
Director

PH TRADING LIMITED

Consolidated Notes to Financial Statement As At 30.09.2020

PARTICULARS	(Rs. In Lacs)	
	For the period ended 30.09.2020	For the period ended 30.09.2019
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before Tax & Extra-Ordinary Items	(52.87)	50.99
Less: Prior Period Items	-	-
Net Profit/(Loss) before Tax & Extra-Ordinary Items	(52.87)	34.60
Adjustment for :		
Depreciation	0.81	0.76
Provision for Gratuity	-	-
Rental Income	-	(0.48)
Interest Expenses	53.83	37.28
Provision for Bad Debt	695.36	-
Interest Income	-	-
(Profit)/Loss on Sale of Investment	(0.28)	-
Investments written off	-	-
Operating Profit before Working Capital Changes	696.87	72.16
Movements in Working Capital :		
Increase/(Decrease) in Trade Payables	50.73	661.25
Increase/(Decrease) in Other Current Liabilities	153.49	0.80
(Increase)/ Decrease in Trade receivable	(696.71)	(545.49)
(Increase)/ Decrease in Inventories	(5.90)	(14.65)
(Increase)/ Decrease in other Financial Assets	(211.22)	0.88
Increase/ (Decrease) in Short term provision	-	-
Increase/(Decrease) in Long term Provision	50.33	127.13
(Increase)/Decrease in Other Current Assets	13.35	(33.36)
(Increase)/Decrease in Other financial liabilities	(37.01)	(14.72)
(Increase)/Decrease in Other non current asset	(9.14)	0.10
Cash generated from/(used in) Operations	4.78	254.10
Direct Taxes Paid (Net)	(127.58)	(96.75)
Net Cash from Operating Activities	(122.80)	157.34
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Sale of investment	0.43	-
Purchase of Investment	(0.48)	-
Rent received	-	0.48
Net Cash from Investing Activities	(0.05)	0.47
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Interest paid	(53.83)	(37.28)
Dividend paid	-	-
Proceeds/(Repayment) of Short Term Borrowings	182.67	(142.67)
Net Cash from Financing Activities	128.83	(179.95)
Net (Decrease)/ Increase in Cash and Cash Equivalents (A+B+C)	5.98	(22.13)
Cash and Cash Equivalents at the beginning of the year	4.87	23.20
Cash and Cash Equivalents at end of the year	10.85	1.07



For PH TRADING LTD.

Kannan Singh
Director

PH TRADING LIMITED

Consolidated Notes to Financial Statement As At 30.09.2020

PARTICULARS	For the period ended 30.09.2020	For the period ended 30.09.2019
Cash & Cash Equivalents :		
Balances with Bank		
Current Account	10.77	0.90
Credit Card Receivable		
Cash-on-Hand	0.08	0.17
Total	10.85	1.07

Note :

- (a) Previous year's figures have been regrouped/recasted wherever necessary.
- (b) The above cash flow has been prepared under "Indirect Method" as prescribed under Indian Accounting Standard (Ind AS) 7 notified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

For PH TRADING LTD.

Sanjay K
Director