

PH TRADING LIMITED

Regd. Office: 113, Park Street, 10th floor, 'B, Block, Kolkata- 700 016
Phone No. 033-40675050/ 22299538/22268993, Fax No. 033-40675049
E-Mail: himatsingka@hotmail.com, Website: [www: phtradinglimited.com](http://www.phtradinglimited.com)

CIN No. L51109WB1982PLC035011

Date : 14/11/2022

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

Dear Sir/Madam,

Sub: Submission of Unaudited financials for September Quarter 2022

We are sending herewith our Unaudited Standalone Financial Result for the quarter ended 30th September 2022 reviewed by our Statutory Auditor M/s. Salarpuria & Partners., Chartered Accountants , Kolkata .

Thanking you,

Yours faithfully,
For **PH TRADING LIMITED**

VRITTI TODI Digitally signed
by VRITTI TODI
CHOUDHARY
RY CHOUDHARY
Date: 2022.11.14
13:04:13 +05'30'

Vritti Todi Choudhary
Company Secretary and Compliance Officer

Encl: As above



SALARPURIA & PARTNERS
Chartered Accountants

Tel. Address : "Checkchart(C)"
Cal. Office : 2237 5400/5401
: 2236 0560/4562
Fax : (91) (033) 2225 0992
E-mail : salarpuria.jajodia@rediffmail.com
office@salarpuriajajodia.com

7, CHITTARANJAN AVENUE, KOLKATA - 700 072
BRANCH : 4th FLOOR, "SALARPURIA WINDSOR" 3 ULSOOR ROAD, BANGALORE - 560042
ALSO AT : 1008, CHIRANJIVI TOWER, 43, NEHRU PLACE, NEW DELHI-110019, TELEFAX : 2623 3894

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 unaudited financial results ("the Statement") of **PH Trading LIMITED** ("the Company") for the quarter ended 30th September, 2022.
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, 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.
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)

Raish K. Dey

2205399 | BDAF9V3327

UDIN ↗

Place: Kolkata

Date: 14-11-2022

Raish K. Dey
Chartered Accountant
Membership No.-053991
Partner



PH TRADING LIMITED

CIN: L51109WB1982PLC035011

Poddar Point, B Block, 10th Floor, Park Street, Kolkata 700016

Statement of Assets and Liabilities for half year ended 30.09.2022

Particulars	(Rs. In Lacs)	
	As At 30.09.2022	As At 31.03.2022
I. ASSETS		
Non Current Assets		
a) Financial Assets		
i) Investments		
ii) Other Financial Assets		
b) Deferred Tax Assets (Net)	0.22	0.22
c) Other Non Current Assets	0.99	0.99
	1.21	1.21
Current Assets		
a) Inventories		
b) Financial Assets	0.48	0.48
i) Trade Receivables		
ii) Cash and Cash Equivalents	0.31	0.50
iii) Other Bank Balances [other than (ii) above]		0.01
iv) Other Financial Assets	197.32	210.67
c) Current Tax Asset	35.53	35.07
d) Other Current Assets	40.35	39.39
	273.98	286.11
TOTAL - ASSETS	275.19	287.33
II. EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	48.00	48.00
b) Other Equity	210.31	212.21
TOTAL - EQUITY	258.31	260.21
Liabilities		
Non-Current Liabilities		
a) Provisions	3.67	3.53
Current Liabilities		
a) Financial Liabilities		
i) Borrowings		
ii) Trade payables	0.00	1.17
iii) Other Financial Liabilities	13.02	22.01
b) Other Current Liabilities	0.19	0.40
TOTAL - LIABILITIES	16.88	27.12
TOTAL - EQUITY AND LIABILITIES	275.19	287.33

Anash K. Dey

Anash K. Dey
Chartered Accountant
Membership No.-053991
Partner



For PH TRADING LTD.

Anash K. Dey
Director

(Rs. In Lacs except figures of EPS)

PARTICULARS	STANDALONE					
	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operations						
2 Other Income						6.44
3 Total Revenue	2.62	2.83	8.61	5.45	12.54	15.39
4 Expenses	2.62	2.83	8.61	5.45	12.54	21.83
(a) Purchase of Traded Goods						
(b) Changes in Inventories of finished goods, work in progress and stock-in-trade						
(c) Employee benefit expenses	1.65	0.98	1.25	2.63	2.18	4.16
(d) Finance Cost	0.01		0.00	0.01	0.00	
(e) Depreciation and amortisation expenses						
(f) Other Expense	0.84	3.87	2.86	4.71	7.30	9.06
Total Expenses (4)	2.49	4.85	4.10	7.34	9.47	13.22
5 Profit/(Loss) before exceptional items and tax (3-4)	0.13	(2.02)	4.51	(1.89)	3.06	8.61
6 Exceptional Items	0					
7 Profit/(Loss) before and tax (PBT) (5-6)	0.13	(2.02)	4.51	(1.89)	3.06	8.61
8 Tax Expense						
a) Current tax including tax relating to earlier years	0	0	0.8	0	0.8	(5.87)
b) Deferred tax charge / (credit)	0	0	0	0	0	(0.075)
9 Net Profit/(Loss) after tax for the period (PAT) (7-8)	0.13	(2.02)	3.71	(1.89)	2.27	14.56
10 Other Comprehensive income for the period (Net of Tax)	0					(0.04)
11 Total Comprehensive income for the period (comprising profit and other comprehensive income) (9+10)	0.13	(2.02)	3.71	(1.89)	2.27	14.51
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	0					
14 Earning per equity share (Face value of Rs. 10/- per share)						
(i) Basic	0.03	(0.42)	0.77	(0.39)	0.47	3.03
(ii) Diluted	0.03	(0.42)	0.77	(0.39)	0.47	3.03

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 14, 2022. The statutory auditors have expressed an unmodified audit opinion on these results.
- Figures has been regrouped and recasted wherever is required.
- 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: 14 November 2022

Palash K. Dey

[Signature]
Chartered Accountant
Membership No.-053991
Partner



PH TRADING LIMITED

CIN - L51109WB1982PLC035011

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30.09.2022

(Rs. in Lacs)

PARTICULARS	For the period ended 30.09.2022	For the period ended 30.09.2021
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before Tax & Extra-Ordinary Items	(1.89)	3.06
Less: Prior Period Items	-	-
Net Profit/(Loss) after Tax & Extra-Ordinary Items	(1.89)	3.06
Adjustment for :		
Interest Expenses	0.11	-
Provision For Gratuity	-	-
Sundry Balance Written Back	-	-
(Profit)/Loss on Sale of Investment	-	-
Operating Profit before Working Capital Changes	(1.78)	3.06
Movements in Working Capital :		
Increase/(Decrease) in Trade Payables	(1.17)	(1.15)
Increase/(Decrease) in Other Current Liabilities	(0.21)	0.15
(Increase)/ Decrease in Trade receivable	-	1.00
(Increase)/ Decrease in Other Financial Assets	13.35	(2.79)
Increase/(Decrease) in Long term Provision	0.13	-
(Increase)/Decrease in Other Current Assets	(0.97)	(0.84)
(Increase)/Decrease in Inventories	-	0.00
(Increase)/Decrease in Other financial liabilities	(8.99)	0.71
Cash generated from/(used In) Operations	0.36	0.14
Direct Taxes Paid (Net)	(0.45)	(0.24)
Net Cash from Operating Activities	(0.09)	(0.10)
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Sale of investment	-	-
Purchase of Investment	-	-
Net Cash from Investing Activities	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Interest paid	(0.11)	-
Dividend Paid	-	-
Proceeds/(Repayment) of Short Term Borrowings	-	-
Net Cash from Financing Activities	(0.11)	-
Net (Decrease)/ Increase in Cash and Cash Equivalents (A+B+C)	(0.20)	(0.10)
Cash and Cash Equivalents at the beginning of the year	0.51	0.53
Cash Transferred on Account of Scheme of Arrangement	-	-
Cash and Cash Equivalents at end of the year	0.31	0.43



For PH TRADING LTD.

Signature
Director

PH TRADING LIMITED

CIN-L51109WB1982PL3035011

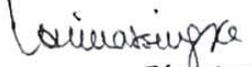
STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30.09.2022

PARTICULARS	As At	As At 30.09.2021
	30.09.2022	
Cash & Cash Equivalents :		
Balances with Bank		
Current Account		
Cash-on-Hand	0.27	0.37
	0.04	0.06
Total	0.31	0.43

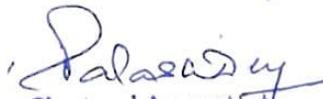
Note :

- (a) Previous period'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

Palash K. Dey


Chartered Accountant
Membership No.-053991
Partner