

E-mail : himatsingka@hotmail.com  
phtradinglimited@gmail.com  
GSTIN No. 19AAACL4603M1ZE

Phone (033) 4067 5050  
2226 8993



## PH TRADING LIMITED

PODDAR POINT, 'B' – BLOCK, 10<sup>TH</sup> FLOOR  
113, PARK STREET, KOLKATA – 700 016,  
CIN No. : U51109WB1982PLC035011, UDYAM - WB10-0021735  
Website ; www.phtradinglimited.com

Date : 10/02/2023

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 2022

We are sending herewith our Unaudited Standalone Financial Result for the quarter ended 31<sup>st</sup> December 2022 reviewed by our Statutory Auditor M/s. Salarpuria & Partners, Chartered Accountant of 7, Chittaranjan Avenue, Kolkata-700072 .

Thanking you,

Yours faithfully,

For **PH TRADING LIMITED**

VRITTI     Digitally signed  
TODI     by VRITTI TODI  
CHOUDHARY  
Date:  
2023.02.10  
12:44:44  
HARY     +05'30'

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

Encl: As above

# Salarpuria & Partners

CHARTERED ACCOUNTANTS

7, C. R. AVENUE, KOLKATA - 700 072

Phone : 2237 5400 / 5401, 4014 5400 - 5410

website : [www.salarpuriajajodia.com](http://www.salarpuriajajodia.com)

e-mail : [salarpuria.jajodia@rediffmail.com](mailto:salarpuria.jajodia@rediffmail.com)

[office@salarpuriajajodia.com](mailto:office@salarpuriajajodia.com)

Branches at New Delhi & Bangalore

To,

The Board of Directors

PH Trading Limited

113, Park Street,

10<sup>th</sup> 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 31<sup>st</sup> December, 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.

A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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.



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[office@salarpuriajajodia.com](mailto:office@salarpuriajajodia.com)

Branches at New Delhi & Bangalore

6. (a) The comparative financial information of the Company for the corresponding quarter and nine months ended December 31, 2021 were reviewed by H.B. & Associates, the predecessor auditor who expressed an unmodified opinion vide their report dated February 11, 2022.
- (b) The comparative financial information of the Company for the year ended March 31, 2022 were audited by H.B. & Associates, the predecessor auditor who expressed an unmodified opinion vide their report dated May 24, 2022.
- (c) We have placed reliance on the reports given by the predecessor auditor for the purpose of our report on the financial results for the current quarter and nine months ended December 31, 2022.

Our conclusion is not qualified in respect of matters stated in Para 6 above.

**For SALARPURIA & PARTNERS**

**Chartered Accountants**

**(Firm ICAI Regd. No. 302113E)**

**Palash K. Dey**

*Palash K. Dey*  
Chartered Accountant  
Membership No.-053991  
Partner



**UDIN: 23053991BGWIDK5841**

**Place: Kolkata**

**Date: 10.02.2023**

**PH TRADING LIMITED**

CIN: L51109WB1982PLC035011

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

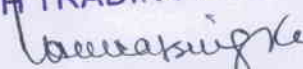
Statement of Unaudited Results for the Quarter and nine months ended 31.12.2022

(Rs. in Lacs except figures of EPS)

PARTICULARS	STANDALONE					
	QUARTER ENDED			NINE MONTH ENDED		YEAR ENDED
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operations	-	-	-	-	-	6.44
2 Other Income	0.53	2.62	5.72	5.98	18.26	15.39
3 Total Revenue	0.53	2.62	5.72	5.98	18.26	21.83
4 Expenses						
(a) Purchase of Traded Goods	-	-	-	-	-	-
(b) Changes in Inventories of finished goods, work in progress and stock-in-trade	-	-	-	-	-	-
(c) Employee benefit expenses	0.98	1.65	0.93	3.61	3.11	4.16
(d) Finance Cost	-	0.01	0.00	0.01	0.00	-
(e) Depreciation and amortisation expenses	-	-	-	-	-	-
(f) Other Expense	3.85	0.84	0.61	8.56	7.91	9.05
Total Expenses (4)	4.83	2.49	1.54	12.18	11.02	13.22
5 Profit/(Loss) before exceptional items and tax (3-4)	(4.30)	0.13	4.18	(6.20)	7.24	8.61
6 Exceptional Items	-	-	-	-	-	-
7 Profit/(Loss) before and tax (PBT) (5-6)	(4.30)	0.13	4.18	(6.20)	7.24	8.61
8 Tax Expense	0	0	1.08	0	1.88	(5.86)
b) Deferred tax charge / (credit)	0	0	0	0	0	(0.08)
9 Net Profit/(Loss) after tax for the period (PAT) (7-8)	(4.30)	0.13	3.10	(6.20)	5.36	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)	(4.30)	0.13	3.10	(6.20)	5.36	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	-	-	-	-	-	-
14 Earning per equity share(Face value of Rs. 10/- per share)						
(i) Basic	(0.90)	0.03	0.65	(1.29)	1.12	3.03
(ii) Diluted	(0.90)	0.03	0.65	(1.29)	1.12	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 February 10, 2023. The statutory auditors have expressed an unmodified audit opinion on these results.
- 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.  
  
 Director

Place: Kolkata

Date: 10.02.2023

