



P. H. CAPITAL LTD.

Regd. Office : 5D, Kakad House, 5th Floor, 'A' Wing, Sir Vithaldas Thackersey Marg,
Opp. Liberty Cinema, New Marine Lines, Mumbai - 400020.
Tel. : 022-2201 9473 / 022-2201 9417 • **CIN :** L74140MH1973PLC016436
Email : phcapitaltd@gmail.com

Date: November 13, 2025

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai: - 400001

Ref: Security code: - 500143

ISIN: - INE160F01013

Subject: Outcome of Board Meeting held on November 13, 2025

Dear Sir/Madam,

Pursuant to Regulations 30 & 33 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. November 13, 2025, inter-alia, approved the unaudited financial results for the second quarter and half year ended September 30, 2025 ("**Unaudited Financial Results**").

A copy each of the above Unaudited Financial Results and the limited review report, as received from the Statutory Auditors, viz; M/s. S.P Jain & Associates. Chartered Accountants, is enclosed for your information and record.

The Board meeting commenced at 12:00 Noon and concluded at 12.30 P.M.

This intimation is also being made available on the Company's website at: www.phcapital.in.

We request you to take the above on record.

Thanking you,

Yours faithfully,

For P H CAPITAL LIMITED

Rikeen Dalal
Chairman & Whole-time Director
DIN: 01723446

Encl: a/a

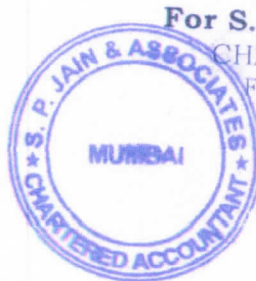
S. P. JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS

602, 6th Floor, "Orbit Plaza"
New Prabhadevi Road,
Prabhadevi, Mumbai - 400 025
Tel.: 43343501, 43343502,
Fax : 24218130
Email : spjainassociates@gmail.com

**Limited Review Report On Quarterly Financial Results of the Company
Pursuant to the Regulation 33 of the SEBI (Listing Obligations and
Disclosure Requirements) Regulations, 2015**

To
Board of Directors of
P.H. CAPITAL LIMITED

1. We have reviewed the accompanying statement of unaudited financial results ('the statement') of **P. H. CAPITAL LIMITED** ('the Company') for the quarter and half ended 30th September 2025 pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").
2. 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 Indian Accounting Standard 34, (Ind AS 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, and in compliance with Regulation 33 of Listing Regulations. Our Responsibility is to express a report 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. 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 provide 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 recognition and measurement principles laid down in applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies ACT, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



For S. P. JAIN & ASSOCIATES,

CHARTERED ACCOUNTANTS

Firm Reg. No. 103969W

Kapil K. Jain
KAPIL K. JAIN
(PARTNER)

Membership No. 108521

Place: Mumbai.
Date: 13th November 2025

UDIN: 25108521BMAYBZ9925

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH SEPTEMBER 2025.

		(Rs. in Lakhs except per share data)					
	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
I	REVENUE FROM OPERATION						
	Total revenue from Operations	3096.57	5799.63	3012.13	8896.21	7742.11	18548.78
II	Other Income	23.68	0.00	0.00	23.68	0.01	2.03
III	Total Income (I+II)	3,120.26	5,799.63	3,012.13	8,919.89	7,742.11	18,550.80
IV	EXPENDITURE :						
	(a) Purchases of stock-in-trade	-	4,561.80	3,509.73	4,561.80	8,919.22	19,714.76
	(b) Changes in inventories of finished goods, Work in Progress and Stock in Trade	3,152.19	216.42	(2,119.50)	3,368.62	(3,046.00)	(2,669.49)
	(c) Employees benefits expenses	48.51	48.72	48.66	97.22	97.16	197.95
	(d) Finance Cost	2.13	14.48	22.12	16.62	25.58	32.46
	(e) Depreciation and amortization expenses	8.16	8.10	7.40	16.25	14.53	30.24
	(f) Other Administrative expenses	29.45	14.52	36.89	43.97	63.55	165.82
	Total Expenses	3,240.44	4,864.03	1,505.31	8,104.48	6,074.04	17,471.74
V	Profit/ (Loss) before exceptional Items and Tax (III-IV)	(120.18)	935.60	1506.82	815.42	1668.07	1079.06
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit Before Tax (V-VI)	(120.18)	935.60	1506.82	815.42	1668.07	1079.06
VIII	Tax Expenses :						
	(a) Current Tax	(47.98)	68.58	105.03	20.60	105.03	439.52
	(b) Deferred Tax	17.74	166.90	274.21	184.63	314.04	(145.22)
	(c) Short /(excess) Provision in Eariler Year	-	-	-	-	-	(0.35)
IX	Net Profit for the Period (VII- VIII)	(89.94)	700.13	1127.58	610.19	1248.99	785.10
X	Other Comprehensive Income (OCI)	-	-	-	-	-	-
	Items that will not be Reclassified subsequently to profit and loss	-	-	-	-	-	-
	Items that will be Reclassified subsequently to profit and loss	-	-	-	-	-	-
	Total Comprehensive Income for the period(IX +X)	(89.94)	700.13	1,127.58	610.19	1,248.99	785.10
	Paid-up Equity Capital (Face Value of Rs.10/-Each)	300.01	300.01	300.01	300.01	300.01	300.01
XI	Reserve excluding revaluation reserve						5120.90
XII	Earnings per share (EPS) in Rs.						
	(not annualised) :						
	(a) Basic	(3.00)	23.34	37.58	20.34	41.63	26.17
	(b) Diluted	(3.00)	23.34	37.58	20.34	41.63	26.17





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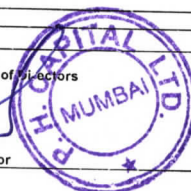
UNAUDITED STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2025.

Sr.No	Particulars	(Rs. in Lacs)	
		30-Sep-25 (Unaudited)	31-Mar-25 (Audited)
A	ASSETS		
I	NON-CURRENT ASSETS		
	(a) Property, Plant And Equipment	97.42	107.74
	(b) Right to Use Assets	-	4.28
	(c) Other Intangible Assets	3.87	4.90
	(d) Financial Assets		
	(i) Investments	0.00	0.00
	(ii) Loans	-	-
	(iii) Other Financial Assets	-	-
	(d) Deferred tax Asstes (net)	-	-
	(e) Other Non-Current Assets	0.34	1.62
	Total Non Current assets	101.63	118.54
II	CURRENT ASSETS		
	(a) Inventories	2,651.22	6,019.84
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	-	0.00
	(iii) Cash And Cash Equivalents	3,583.23	170.92
	(iv) Bank Balance Other Than (iii) Above	1.99	8.75
	(v) Loans	-	-
	(vi) Other Financial Assets	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	50.97	21.70
	Total Current Assets	6,287.41	6,221.21
	TOTAL ASSETS	6,389.04	6,339.75
B	EQUITY AND LIABILITIES		
I	EQUITY		
	(a) Equity Share Capital	300.01	300.01
	(b) Other Equity	5,731.08	5,120.89
	Total Equity	6,031.09	5,420.91
II	LIABILITIES		
	A. NON - CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	37.79	38.03
	(ia) Lease Liabilities	-	-
	(ii) Other Financial Liabilities	-	-
	(b) Provision	-	-
	(c) Deferred Tax Liabilities (Net)	267.56	82.93
	Total Non Current Liabilities	305.36	120.97
	B. CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	10.64	20.38
	(ia) Lease Liabilities	-	3.96
	(ii) Trade Payables	-	-
	(a)Total Outstanding Dues Of Creditors Micro Enterprises And Small Enterprises	0.17	0.17
	(b)Total Outstanding Dues Of Creditors Other Than Micro Enterprises And Small Enterprises	1.53	554.63
	(iii) Other Financial Liabilities	7.11	24.15
	(b) Other Current Liabilities	4.38	5.08
	(c) Provision	8.38	3.11
	(d) Current Tax Liabilities (Net)	20.39	186.38
	Total Current Liabilities	52.60	797.87
	TOTAL EQUITY & LIABILITIES	6,389.04	6,339.75

- NOTES:**
- The Standalone financial results for the Quarter and half year ended September, 30, 2025, have been reviewed by the statutory auditors of the company and reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13th November, 2025.
 - The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013 as amended by the Companies (Indian Accounting Standards) (Amendment) Rule, 2018.
 - In line with the provisions of Ind AS 108, "Operating Segments" the Company is engaged in "Trading in Shares & Securities" which constitute single reportable business segment. The Company is operating only in India and there is no other significant geographical segment.
 - * Non - Current Investment held is Rs.200/- as on 31.03.2025 however due to roundup cff in lacs the same appears at Rs Nil.
 - The Figures of the Previous Year have been regrouped / recast wherever necessary.

For and on behalf of the Board of Directors

Riteen P. Dalal
Chairman & Whole Time Director



Place: Mumbai
Date: 13-11-2025



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UNAUDITED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2025.		
(Rs. in Lakhs)		
PARTICULARS	HALF YEAR ENDED 30-Sep-25 Unaudited	HALF YEAR ENDED 30-Sep-24 Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES:		
NET PROFIT BEFORE TAX	815.42	1,668.07
ADJUSTMENTS FOR:		
DEPRECIATION	16.25	14.53
PROFIT ON SALE OF FIXED ASSET	-	-
INTEREST INCOME	(23.68)	-
FINANCE EXPENSES	16.61	25.58
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	824.60	1,708.18
ADJUSTMENTS FOR WORKING CAPITAL CHANGES		
INVENTORIES	3,368.62	(3,046.00)
TRADE RECEIVABLES	0.00	400.09
OTHER CURRENT ASSETS	(29.28)	(13.25)
OTHER NON CURRENT ASSETS	1.28	(0.10)
OTHER FINANCIAL ASSETS	-	-
CASH AND BANK BALANCE OTHER THAN FREE	6.77	0.01
OTHER FINANCIAL LIABILITIES	(10.28)	0.38
TRADE PAYABLES	(553.11)	(0.96)
OTHER CURRENT LIABILITIES	(0.70)	(0.99)
SHORT TERM PROVISIONS	(3.11)	(2.63)
NET WORKING CAPITAL CHANGES	3,604.79	(955.27)
LESS : CURRENT TAXES	(178.21)	(2.49)
NET CASH GENERATED FROM OPERATIONS	3,426.58	(957.76)
B. CASH FLOW FROM INVESTING ACTIVITIES:		
PURCHASE OF PROPERTY, PLANT & EQUIPMENTS	(0.63)	(6.47)
SALE OF PROPERTY, PLANT & EQUIPMENTS	-	-
INTEREST RECEIVED	23.68	-
NET CASH USED IN INVESTING ACTIVITIES	23.05	(6.47)
C. CASH FLOW FROM FINANCING ACTIVITIES:		
LONG TERM BORROWINGS (NET OF REPAYMENTS)	(0.24)	(9.74)
SHORT TERM BORROWINGS (NET OF REPAYMENTS)	(9.74)	0.55
LEASE LIABILITY RECOGNITION (REPAYMNET)	(3.96)	(4.42)
FINANCE EXPENSES	(16.62)	(25.58)
DIVIDEND PAID	(6.77)	-
NET CASH FROM FINANCING ACTIVITIES	(37.32)	(39.19)
NET INCREASE IN CASH AND CASH EQUIVALENTS	3,412.31	(1,003.42)
OPENING BALANCE OF CASH AND CASH EQUIVALENTS	170.92	1,034.02
CLOSING BALANCE OF CASH AND CASH EQUIVALENTS	3,583.23	30.60

For and on behalf of the Board of Directors

Rikeen P. Dalal
Chairman & Whole Time Director

PLACE : MUMBAI
13-11-2025