



Date: 09.11.2024

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 and half year ended September 30, 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 and Half year ended **September 30, 2024**, at their meeting held on **Saturday, November 09th, 2024**, which are enclosed herewith along with the Limited Review Reports issued by Salarpuria & Partners., 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



SALARPURIA & PARTNERS
Chartered Accountants

MSME UAM No. : WB1000020692
Tel. Address : "Checkchart(C)"
Cal. Office : 2237 8400/8401
: 2236 0530, 4014 5400
E-mail : salarpuria.jajodla@rediffmail.com
office@salarpuriajajodla.com

7, CHITTARANJAN AVENUE, KOLKATA - 700 072

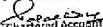
ALSO AT : 1008, CHIRANJIVI TOWER, 43, NEHRU PLACE, NEW DELHI - 110019, TELEFAX : 2623 3894

To
The Board of Directors
PH TRADING LIMITED,
Plot No.-62, Tower -II, 12th Floor,
Millennium City Information Technology Park,
Sector -V, Block DN, Saltlake,
Kolkata-700064

1. We have reviewed the accompanying statement of unaudited financial results of PH TRADING LIMITED ("the Company") for the quarter ended September 30, 2024 and the year-to-date results for the period 1st April, 2024 to 30th September, 2024 ("the Statement") attached herewith.
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. This Statement, which is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and management principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34"), as prescribed under 133 of the Companies Act, 2013, as amended, 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 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.
4. 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.
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 has not disclosed the information required to be disclosed in terms of Regulation 33 of 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. 30213E

Palash K. Dey


Chartered Accountant
Membership No.-053991
Partner



UDIN:24053991BK6JFD4733
Place: Kolkata
Date: 09.11.2024

(Rs. In lakhs except EPS)

PARTICULARS	Quarter Ended			Half Year Ended		
	30th September 2024	30th June 2024	30th September 2023	30th September 2024	30th September 2023	31st March 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Income From Operations						
(a) Gross Sales/Income From Operations	-	-	-	-	-	-
Total income from operations	-	-	-	-	-	-
2 Other Income	3.59	5.05	0.18	8.64	0.26	33.50
3 Total income	3.59	5.05	0.18	8.64	0.26	33.50
4 Expenses						
(a) Employees benefit expenses	-	-	1.96	-	3.13	3.10
(b) Finance Cost	-	-	0.00	-	0.00	-
(c) Other Expenditure	0.01	0.08	0.57	0.09	4.98	7.90
Total expenses	0.01	0.08	2.53	0.09	8.11	11.00
6 Profit/(Loss) before exceptional items and tax (3-5)	3.58	4.97	(2.36)	8.55	(7.86)	22.50
7 Exceptional Items	-	-	-	-	-	-
8 Profit/(Loss) before tax (PBT) (6-7)	3.58	4.97	(2.36)	8.55	(7.86)	22.50
9 Tax Expense	0.93	1.29	-	2.22	-	6.40
10 Net Profit/(Loss) after tax for the period (PAT) (8-9)	2.65	3.68	(2.36)	6.33	(7.86)	16.10
11 Other Comprehensive income for the period (Net of Tax)	-	-	-	-	-	-
12 Total Comprehensive income for the period (comprising profit and other comprehensive income) (10+11)	2.65	3.68	(2.36)	6.33	(7.86)	16.10
# 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)	0.55	0.77	(0.49)	1.32	(1.64)	3.35
(b) Diluted EPS (Rs)	0.55	0.77	(0.49)	1.32	(1.64)	3.35

S.No Notes:

- The above results were reviewed by Audit Committee and subsequently taken on record by the Board of Directors in their meeting held on 09-11-2024. These results have been prepared in accordance with the recognition and measurement principle laid down in the IND AS 34 "Interim Financial Reporting"
- prescribed under Section 133 of the Companies Act 2013 read with relevant rules issued thereunder.
Previous years/periods' figures have been rearranged/regrouped/reclassified, wherever necessary, to make them comparable with those of current year/period.
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- The results for the quarter ended September 30, 2024 are also available on the Bombay Stock Exchange website and on the Company's website



V. Naveen Kumar

Naveen Kumar Vanama
 Managing Director
 DIN: 09243947

Place : Kolkata
 Date : 09.11.2024

PH TRADING LIMITED

Plot No.-62, Tower -II, 12th Floor, Salt Lake, Millennium City Information Technology Park,
Sector -V, Block DN, Bidhannagar, Salt Lake, Kolkata -700064, West Bengal, India

CIN - L47733WB1982PLC035011

UNAUDITED BALANCE SHEET FOR HALF YEAR ENDED 30.09.2024

(Rs. in Lakhs)

I. ASSETS		Note No.	As at 30.09.2024	As at 31.03.2024
ASSETS				
Non - Current Assets				
(a)	Financial Assets			
	(i)Investments		-	225.20
	(ii)Other Financial Assets		-	-
(b)	Deferred Tax Assets		1.10	1.10
			1.10	226.30
Current Assets				
(a)	Inventories		0.50	0.50
(b)	Financial Assets		-	-
	(i) Trade Receivables		-	-
	(ii) Cash and Cash Equivalents		71.71	0.20
	(iii) Other Bank Balances		-	-
	(iv) Other Financial Assets		167.31	-
(c)	Current Tax Assets(net)		-	-
(d)	Other Current Assets		71.60	71.60
			311.12	72.30
	Total		312.22	298.60
II. EQUITY AND LIABILITIES				
EQUITY		Note No.	As at 30.09.2024	As at 31.03.2024
(a)	Equity Share Capital		48.00	48.00
(b)	Other Equity		195.93	189.60
			243.93	237.60
LIABILITIES				
Non-Current Liabilities				
(a)	Provisions		-	-
Current Liabilities				
(b)	Financial Liabilities		-	-
	(i)Other Payables		-	-
	Total of outstanding dues of Micro and Small Enterprises		-	-
	Total of outstanding dues of enterprises other than Micro and Small Enterprises		-	-
	(ii)Other Financial Liabilities		60.52	55.40
(c)	Other Current Liabilities		7.77	5.50
			68.29	60.90
	Total		312.22	298.60



V. Naveen Kumar

Naveen Kumar Vanama
Managing Director
DIN: 09243947

Place : Kolkata
Date : 09.11.2024

PH TRADING LIMITED

Plot No.-62, Tower -II, 12th Floor, Salt Lake, Millennium City Information Technology Park, Sector -V, Block DN, Bidhannagar, Salt Lake, Kolkata -700064, West Bengal, India

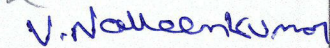
CIN:L47733WB1982PLC035011

CASH FLOW STATEMENT FOR HALF YEAR ENDED 30.09.2024

(Rs. in Lakhs)

PARTICULARS	For the period ended 30.09.2024	For the period ended 30.09.2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before Tax & Extra-Ordinary Items	8.55	(7.86)
Less: Prior Period Items	-	-
Net Profit/(Loss) after Tax & Extra-Ordinary Items	8.55	(7.86)
Adjustment for :		
Interest Income	(8.64)	(0.21)
Provision For Gratuity	-	0.14
Sundry Balance Written Back	-	-
(Profit)/Loss on Sale of Investment	-	-
Operating Profit before Working Capital Changes	(0.09)	(7.93)
Movements in Working Capital :		
Increase/(Decrease) in Trade Payables	-	(0.53)
Increase/(Decrease) in Other Current Liabilities	2.27	1.48
(Increase)/ Decrease in Trade receivable	-	-
(Increase)/ Decrease in Other Financial Assets	225.20	(39.39)
Increase/(Decrease) in Long term Provision	-	(0.14)
(Increase)/Decrease in Other Current Assets (Other Financial Assets)	(167.31)	(1.07)
(Increase)/Decrease in Inventories	-	-
Increase/(Decrease) in Other financial liabilities	5.12	-
Cash generated from/(used in) Operations	65.28	(47.58)
Direct Taxes Paid (Net)	2.22	(2.45)
Net Cash from Operating Activities	62.96	(50.04)
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Sale of investment	-	-
Purchase of Investment	-	-
Net Cash from Investing Activities	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Interest received	8.64	0.21
Dividend Paid	-	-
Proceeds/(Repayment) of Short Term Borrowings	-	50.00
Net Cash from Financing Activities	8.64	50.21
Net (Decrease)/ Increase in Cash and Cash Equivalents (A+B+C)	71.5	0.18
Cash and Cash Equivalents at the beginning of the year	0.20	0.13
Cash Transferred on Account of Scheme of Arrangement	-	-
Cash and Cash Equivalents at end of the year	71.71	0.31




Naveen Kumar Vanama
 Managing Director
 DIN: 09243947

Place : Kolkata
Date : 09.11.2024